

City Council Finance Committee

Meeting Agenda

**Monday, February 19, 2018
City Hall – Spruce Room
749 Main Street
7:30 a.m.**

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Approval of the Minutes from the January 19, 2018 Meeting (page 2)
- V. Public Comments on Items Not on the Agenda
- VI. Finance Committee 2018 Work Plan Review (page 8)
- VII. Sales Tax Reports for the Quarter Ended December 31, 2017 (page 10)
- VIII. Program Budgeting Review with Focus on Key Indicators (page 29)
- IX. Recreation & Senior Center – Cost Centers and Corresponding Revenue (page 69)
- X. Staff Reports
- XI. Possible Discussion Items for Next Regular Meeting – Tentatively Scheduled for Monday, March 19, 2018 at 7:30 a.m.
 - Fiscal Impact Model
 - Enterprise/auxiliary budget reviews to include golf and recreation and discussion of financial reporting format and policies
 - Recreation Center: Sales tax calculation and usage discussion including schedules for renewal and replacement
 - Annual “Turnback” Discussion
 - Review fee calculations for all fees
- XII. Adjourn

City of Louisville, Colorado

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**City Council
Finance Committee
Meeting Minutes
Monday, January 19, 2018
City Hall, Spruce Room
749 Main Street**

CALL TO ORDER

The meeting was called to order at 2:30 p.m.

ROLL CALL

The following were present:

City Council: Mayor Muckle, Council Member Maloney, and Council Member Lipton

Staff/Others Present: Heather Balser, City Manager, Kevin Watson, Finance Director, Joe, Stevens, Parks and Recreation Director, Kurt Kowar, Public Works Director, Chris Neves, IT Directors, Megan Davis, Intergovernmental Affairs Director, Emily Hogan, Assistant to the City Manager, Graham Clark, Senior Accountant, and Penney Bolte, Tax Manager

Absent: None

APPROVAL OF THE AGENDA

The Finance Committee approved the agenda as presented.

APPROVAL OF THE MINUTES FROM THE DECEMBER 19, 2017 MEETING

The Finance Committee Members approved the December 19, 2017 meeting minutes as presented.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

None.

APPROVAL OF DESIGNATED PLACES FOR POSTING PUBLIC MEETING NOTICES

The Finance Committee Members approved the Designated Places for Posting Public Meeting Notices as presented.

FINANCE COMMITTEE 2018 WORK PLAN REVIEW

Finance Committee Chairperson Dennis Maloney reviewed the current draft of the 2018 Finance Committee Work Plan with Committee Members and staff and opened the item for discussion and comments.

Finance Committee Member Lipton requested a review of the Building Permit & Inspection Fees be added for review. The Finance Committee and staff agreed to add this item to the Work Plan for second quarter 2018.

Member Lipton also requested a cost and revenue analysis for the Recreation Center & Senior Services and renewal and replacement financing be discussed. City Manager Balser stated that once City Council provides its direction at the January 23, 2018 meeting, program and budget information will be provided accordingly. Member Lipton stated the cost centers need to be more finite. Director Stevens stated that there is modeling analysis that can be presented for discussion. Director Stevens also stated that aquatics and senior programs are the only programs which are not profitable and receive subsidies under the City's current policies. Mayor Muckle stated that he does not want to set policy for, nor micromanage policies for the Recreation Center.

Finance Committee Chairperson Maloney stated that he is not certain that Carson needs to attend the February Finance Committee Meeting for the Fiscal Impact Model, stating that the discussion should be about the use of the Model not the data used in the Model. City Manager Balser stated that Carson would be in attendance as a reference only, but may be able to suggest how the Model is used in the future. Member Maloney stated that he wants the Model and its use reviewed before it is used again for anything presented to Planning Commission or City Council.

Committee Member Lipton stated that he would like to add to the 2018 Finance Committee Work Plan a review of the turn-back policies and assumptions as well as the fund balance policies. Director Watson stated the request would be incorporated into the second quarter discussion, and added that the fund balance policies will also be formalized for Parks and Open Space. Mayor Muckle stated

that he did not want to see the Finance Committee driving policy for the rest of the City Council Members.

Lastly, the Finance Committee and staff discussed the Bond Council RFP also scheduled for second quarter 2018. The Finance Committee requested finance staff prepare a draft of the RFP for review.

Finance Committee Chairperson Maloney requested staff make the necessary changes and provide the amended 2018 Work Plan to the Finance Committee at the next regularly scheduled meeting.

The draft of the Finance Committee 2018 Work Plan can be located in the packet of the January 19, 2018 Finance Committee Meeting.

2019-2020 BIENNIAL BUDGET CALENDAR AND 2019-2020 BIENNIAL BUDGET PROCESS, FORMAT, & FORMS

Finance Director Kevin Watson presented a draft of the 2019-2020 Biennial Budget Calendar and drafts of several new budget request forms for Finance Committee review and comment. City Manager Balser stated that there are open dates not yet on the budget calendar for City Council. Director Watson asked the Members if they wanted to keep the current program structure, or if the Committee would like to see the programs structured differently.

Finance Committee Chairperson Maloney asked how the information would be presented to City Council at the March 20, 2018 budget meeting. City Manager Balser stated that staff would request input and guidance at the January 23, 2018 budget meeting with City Council to allow staff time to incorporate any requests or changes in time for the March 20, 2018 meeting.

Chairperson Maloney stated that he would like to see more specific Program and Sub-Program Key Indicators but use the same format as is in the printed budget document (i.e. Workload, Efficiency and Effectiveness Indicators with Expense and Revenue budgets). Member Maloney stated he envisioned this same format used at the June 12, 2018 budget retreat and containing the proposed budget, expenses, CIP and revenue assumptions for the next two years. Director Watson stated that at the retreat staff will present data for where 2017 ended, and include the six-year CIP and long-term financial plan.

Finance Committee Chairperson Maloney stated that looking a capital expenses before operation expenses doesn't make sense and that he does not want capital expenses to be the driving force of the budget. Member Maloney continued that he did not want the process to be complicated, but that he wants to see capital and operations expenses together. Finance Committee Member Lipton stated he does not want capital competing for budget money needed for ongoing operations.

Mayor Muckle stated he agreed with Member Maloney in principle, but that it may not be possible in practice.

Finance Committee Member Lipton stated that, under the current process, there is no opportunity for department directors to propose funding options, change priorities or look at cost savings. Member Lipton stated that the current process is just additive.

Director Watson stated that there are other models and methods of budgeting available such as Priority-Based Budgeting or Budgeting For Outcomes. Director Watson asked the Finance Committee if they wanted to switch the review process to review operations first and capital second. City Manager Balser stated there are many options to consider, but that she and staff are seeking a vision with clear long-term goals from City Council.

The budget calendar, forms and corresponding narrative can be located in the packet of the January 19, 2018 Finance Committee Meeting.

FINANCIAL STATEMENTS FOR THE MONTH ENDED DECEMBER 31, 2017

Senior Accountant Graham Clark presented the financial statements for the period ending December 31, 2017.

Mr. Clark highlighted three new columns were added to the financial statements (Current Estimate, \$ Variance to Estimate, and % of Estimate). Director Watson stated that these additions were in response to a request made by the Finance Committee at the December 19, 2017 meeting to add revenue and expenditure estimates to the reports. Director Watson stated that the Current Estimate column reflects the 2017 estimates shown in the 2018 Supplemental Budget document. Senior Accountant Clark asked the Finance Committee for feedback and comments.

Finance Committee Chairperson Maloney stated that the new columns provide good financial knowledge. Mayor Muckle stated he finds the information helpful and useful and provides trending information. Finance Committee Member Lipton restated his concerns that with escalating costs, the City's reserves may be higher than needed, and that the budget needs to provide for liquidity, and added flexibility and discretion. Member Lipton asked what would be necessary to set new policies. City Manager Balser stated that the estimates used by the City are very conservative, and that a review of carry-overs and financial policies are scheduled to be discussed in second quarter based on the 2018 Finance Committee Work Plan.

Senior Accountant Clark reviewed the remainder of the financial statements with the Finance Committee. Finance Committee Members stated that the Golf Course

budget needs to be reviewed in first quarter 2018. Director Stevens stated that under City management, the golf course is heading in a new direction and that he would be providing the Finance Committee options for the maintenance and replacement of golf course equipment when the golf course is discussed at a later meeting.

The reports and corresponding narrative can be located in the packet of the January 19, 2018 Finance Committee Meeting.

CAPITAL IMPROVEMENT PROGRAM STATUS REPORT (CASH BASIS) FOR THE QUARTER ENDED DECEMBER 31, 2017

Senior Accountant Graham Clark presented the report to the Finance Committee. The Finance Committee Members opted, for the sake of time, not to discuss each line item at the meeting, but to review the report provided and use it as a reference document.

The report and corresponding narrative can be located in the packet of the January 19, 2018 Finance Committee Meeting.

SALES TAX REPORT FOR THE MONTH ENDED NOVEMBER 30, 2017

Tax Manager Penney Bolte presented the sales tax reports for the month ending November 30, 2017 to the Finance Committee.

The reports and corresponding narrative can be located in the packet of the January 19, 2018 Finance Committee Meeting.

CASH & INVESTMENT REPORT AS OF DECEMBER 31, 2017

Finance Director Kevin Watson presented the investment reports to the Finance Committee. The second sentence of the second paragraph that stated a decline in cash and investments was deleted.

The reports and corresponding narrative can be located in the packet of the January 19, 2018 Finance Committee Meeting.

STAFF REPORTS

Finance Director Kevin Watson distributed to the Finance Committee the Recreation & Senior Center dashboard which was provided by staff.

DISCUSSION ITEMS FOR THE NEXT REGULAR MEETING

The next regular Finance Committee Meeting is scheduled for Monday, February 19, 2018 at 7:30 a.m.

Items scheduled for discussion at the next meeting include:

- A revised Finance Committee 2018 Work Plan
- Program Budgeting Review with Focus on Key Indicators
- Recreation/Senior Center Review
- Sales Tax Reports for the Month, Quarter and Year Ended December 31, 2017

The Finance Committee unanimously agreed to move the review of the Fiscal Impact Model to the March 2018 meeting.

ADJOURN

The meeting was adjourned at 4:03 p.m.

SUBJECT: FINANCE COMMITTEE 2018 WORK PLAN REVIEW

DATE: FEBRUARY 19, 2018

PRESENTED BY: DENNIS MALONEY, FINANCE COMMITTEE CHAIRPERSON

SUMMARY:

At the January 19, 2018 meeting, the Finance Committee discussed an initial draft of the 2018 work plan. Staff has updated the initial draft with changes requested by the Committee during the meeting. Attached is the latest draft presented or discussion.

City of Louisville Colorado Finance Committee 2018 Work Plan

Topics will be discussed in the quarter which they are listed. Items that are not complete will roll to the next quarter.

Quarterly Review: material exceptions will be discussed at monthly FC meetings

- Sales & Use Tax Report
- Financial Statements
- Enterprise Dashboards (golf, water (water sewer storm refuse), recreation)
- Cash and Investments

First Quarter

- 2019/20 Budget Calendar and proposed process (Jan)
- 2017 Capital Projects Review, current budget to actual (Jan)
- Program Budgeting review with focus on Key Indicators (Feb)
- Senior Services and Recreation Center Cost Centers and Corresponding Revenue (Feb)
- Fiscal Impact Model (Mar)
- Enterprise/auxiliary budget reviews to include golf and recreation and discussion of financial reporting format and policies (Mar)
- Recreation Center: Sales tax calculation and usage discussion including schedules for renewal and replacement (Mar)
- Annual “Turnback” Discussion (Mar)
- Review fee calculations for all fees (Mar)

- Capital Projects Review Current Budget to Actual

Fourth Quarter

- Revenue Projection Dashboard
- Review 2019/20 Budget
- Recommend Property Tax Rate
- Endorsement 2019 Fees
- Recommend Non-Profit Grants
- 2018 Capital Projects Review, current budget to actual

Second Quarter

- Continue 1Q items not completed
- Windy Gap Financing Presentation
- Review Building Permit Fees
- Budget Amendment
 - 2017 carryover
 - 2018 changes
- Bond Council – RFP for Financial Advisor Services, control status, scheduling renewal: discussion time for FC
- Evaluate Financial policies, including fees and reserves
- Review 2019/20 CIP (May)

Third Quarter

- Revenue Projection Dashboard
- Audit Review
- CAFR Review
 - Endorsement
 - 2018 Budget Inputs
- 2019/20 Budget Review
 - Estimated Property Tax
 - Performance Measures

SUBJECT: SALES TAX REPORTS FOR THE MONTH ENDED DECEMBER 31, 2017

DATE: FEBRUARY 19, 2018

PRESENTED BY: PENNEY BOLTE, FINANCE DEPARTMENT

SUMMARY:

Attached are the monthly revenue reports for sales tax, lodging tax, auto use tax, consumer use tax, and building use tax for the month ending December 31, 2017. Also included are the monthly and quarterly reports on sales tax revenue by area and by industry, the year-end revenue by area graphs for restaurants, annual consumer use tax by area and industry, and the historical revenue report.

Total revenues for the taxes contained in the Revenue History report through December 2017 ended up 7.5% YTD over 2016.

The month of December 2017 ended with sales tax revenue up 10.5% from December 2016. Year-end sales tax revenue for 2017 ended 13.4% above 2016 and 3% above projections.

Sales tax revenue for the top 50 vendors increased 3.8% for the month of December 2017, and ended 3.7% above 2016 YTD. Gains through December 2017 included the sectors: Home Improvement (6.1%), Grocery (5.8%), Hotels (3.2%), Restaurants (2.4%), and Telecommunications/Utilities (2.1%). The declining sector for 2017 was General Merchandise (-2.2%).

Lodging tax revenue for December 2017 increased 38.8% from December 2016. YTD revenues ended up 3.3% to 2016 and 1.3% above projections. Please note that a missing lodging tax payment for the November filing period was received in December and represents a portion of the increase.

Auto use tax revenue for December 2017 decreased 15.8% from December 2016. YTD revenues however, ended up 9.7% to 2016 and finished the year 2.5% above projections.

Building use tax revenue for December 2017 increased 605% from December 2016. YTD revenues ended 8.9% below 2016 revenues, but 21.5% above projections for the year.

Consumer use tax revenue for December 2017 decreased 25.2% from December 2016 and YTD revenues finished 9.7% below 2016 revenue. Consumer use tax collections finished the year 11% below projections.

The monthly and quarterly sales tax revenue by area reports represents the YTD retail health of various quadrants of the City. These reports include all vendors remitting tax to the City.

The Monthly Revenue by Area report for December 2017 indicates gains in the City areas; Interchange, Outside City, Louisville Plaza, McCaslin North, Downtown, Highway 42 South, CTC, Highway 42 North, South Suburban and Residential; the declining areas for the month included; South Boulder Road, Pine Street and Centennial Valley.

The Quarterly Revenue by Area sales tax report through 4th quarter 2017 is a one-page snapshot for major areas in the City. The original sectors are combined into Western, Eastern, Northern, Central and Outside City areas.

All major areas of the City recognized gains YTD 2017.

The monthly and quarterly sales tax revenue by industry reports represents the retail health of individual industry sectors of the City. These reports include all vendors remitting tax to the City.

The Monthly Revenue by Industry report for December 2017 indicates gains in the sectors; Grocery, Food/Beverage, Building Materials, Services, General Merchandise, Manufacturing, Wholesale, Automotive, and Agriculture; the declining sectors for the month include, Communications/Utilities, Other Retail, Finance/Leasing, Furniture, Apparel and Construction.

As with the Quarterly Revenue by Area report, the Quarterly Revenue by Industry sales tax report through 4th quarter 2017 represents industry sectors that have been grouped together and are color-coded.

All major industry sectors in the City recognized gains YTD 2017.

The Restaurant Revenue graphs indicate Eating and Drinking establishments' sales tax revenue increased overall in 2017. The 4th quarter year-end reports indicate flattening for the Downtown and McCaslin North areas, and increases for SBR/Hwy 42, Louisville Plaza and Interchange eating areas.

The Historical Sales Tax Revenue report indicates revenue for the 4th quarter 2017, and the revenue received for the full year 2017, as the highest recorded up 11.4% for the quarter and up 8.7% for the year.

The annual consumer use tax reports by area and by industry are produced annually and are included for your reference. The strongest areas of the City for remittance of consumer use tax are CTC, Interchange, and Centennial Valley. The strongest industry sectors for remittance of consumer use tax are Manufacturing and Services.

SUBJECT: SALES TAX REPORTS FOR THE MONTH ENDED DECEMBER 31, 2017

DATE: FEBRUARY 19, 2018

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Lastly, the Audit/Assessment report is a summary by tax type of the of the audit and enforcement revenue collected in 2017.

CITY OF LOUISVILLE

Revenue History 2013 through 2017

YEAR	MONTH	SALES TAX	CONS. USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT REVENUE	TOTAL
2017	JANUARY	1,052,366	120,516	275,878	144,997	27,069	27,040	1,647,866
	FEBRUARY	864,842	92,210	103,187	110,561	24,240	8,935	1,203,976
	MARCH	1,182,825	127,911	300,687	123,024	33,056	48,822	1,816,325
	APRIL	1,044,230	108,870	95,596	92,463	34,743	97,793	1,473,695
	MAY	1,183,115	88,324	76,348	137,918	49,217	20,318	1,555,239
	JUNE	1,336,406	188,150	151,145	96,187	61,489	600,842	2,434,220
	JULY	1,137,813	82,143	94,455	123,752	61,409	25,805	1,525,376
	AUGUST	1,119,641	78,263	126,830	145,656	67,270	16,805	1,554,465
	SEPTEMBER	1,209,258	172,598	125,682	140,721	51,452	60,646	1,760,358
	OCTOBER	1,154,708	74,279	164,724	122,230	49,334	11,343	1,576,618
	NOVEMBER	1,112,434	87,717	37,893	132,970	26,870	45,130	1,443,015
	DECEMBER	1,554,048	153,334	271,190	118,218	30,714	50,309	2,177,813
	YTD TOTALS	13,951,686	1,374,317	1,823,614	1,488,699	516,863	1,013,786	20,168,965
YTD Variance % to Prior Year		8.7%	-16.0%	-8.9%	9.7%	3.3%	135.0%	7.5%
2016	JANUARY	886,723	222,163	174,842	100,855	25,767	8,203	1,418,554
	FEBRUARY	920,875	109,063	76,430	97,034	28,321	23,180	1,254,904
	MARCH	1,054,128	112,590	159,627	121,325	32,422	21,364	1,501,456
	APRIL	949,906	131,439	62,683	109,192	35,442	122,599	1,411,260
	MAY	1,032,963	93,047	235,856	90,115	48,597	24,809	1,525,386
	JUNE	1,216,853	145,283	510,772	109,738	56,221	8,832	2,047,699
	JULY	1,136,035	65,541	161,699	140,522	61,691	233	1,565,722
	AUGUST	1,050,800	124,102	155,447	112,981	60,005	3,013	1,506,350
	SEPTEMBER	1,153,466	101,636	64,269	115,244	49,801	12,266	1,496,681
	OCTOBER	1,003,857	244,682	305,287	124,471	46,278	3,267	1,727,843
	NOVEMBER	1,005,580	94,546	49,929	95,372	33,551	85,313	1,364,290
	DECEMBER	1,420,942	192,820	44,792	140,458	22,127	118,246	1,939,385
	YTD TOTALS	12,832,129	1,636,914	2,001,634	1,357,306	500,223	431,325	18,759,531
YTD Variance % to Prior Year		7.2%	28.6%	26.3%	-1.1%	7.2%	-6.4%	9.5%
2015	JANUARY	930,279	85,960	65,576	106,340	24,681	10,554	1,223,389
	FEBRUARY	751,446	89,441	35,569	113,225	23,429	64,859	1,077,969
	MARCH	966,850	124,548	136,921	111,521	30,900	52,296	1,423,036
	APRIL	926,082	94,037	93,561	89,588	34,080	72,649	1,309,996
	MAY	931,057	89,679	157,466	93,186	47,601	36,203	1,355,193
	JUNE	1,116,715	136,236	42,484	99,549	51,846	6,755	1,453,585
	JULY	1,026,333	68,703	472,951	107,445	57,071	29,908	1,762,410
	AUGUST	983,178	95,308	214,635	131,001	55,216	61,248	1,540,586
	SEPTEMBER	1,097,796	122,579	98,891	123,913	45,015	42,235	1,530,430
	OCTOBER	948,794	101,783	149,737	123,187	45,615	56,024	1,425,141
	NOVEMBER	933,235	119,106	72,504	131,168	28,694	19,884	1,304,591
	DECEMBER	1,360,790	145,597	45,098	142,083	22,498	8,276	1,724,342
	YTD TOTALS	11,972,557	1,272,978	1,585,392	1,372,205	466,646	460,891	17,130,668
YTD Variance % to Prior Year		7.0%	18.7%	30.0%	11.0%	9.2%	-44.0%	7.3%
2014	JANUARY	798,792	56,727	40,650	141,060	22,487	137,276	1,196,991
	FEBRUARY	708,164	72,199	196,461	83,341	22,789	18,193	1,101,147
	MARCH	891,756	88,634	99,076	98,457	27,659	145,636	1,351,217
	APRIL	990,489	88,362	93,637	117,881	29,651	42,908	1,362,927
	MAY	928,421	59,387	270,829	85,769	41,240	2,776	1,388,422
	JUNE	1,013,900	111,632	102,883	88,813	47,149	29,230	1,393,608
	JULY	866,647	114,724	70,466	79,622	54,076	15,679	1,201,213
	AUGUST	983,356	87,629	46,088	105,531	51,658	156,497	1,430,760
	SEPTEMBER	974,352	99,986	58,752	116,646	41,146	7,841	1,298,723
	OCTOBER	876,022	79,004	57,992	109,404	40,328	51,399	1,214,149
	NOVEMBER	867,460	66,255	157,394	85,387	27,146	212,991	1,416,633
	DECEMBER	1,294,297	147,830	24,949	123,793	21,905	3,019	1,615,792
	YTD TOTALS	11,193,655	1,072,369	1,219,177	1,235,702	427,234	823,445	15,971,583
YTD Variance % to Prior Year		7.5%	13.3%	1.6%	8.9%	12.4%	-5.7%	6.8%
2013	JANUARY	777,242	(29,020)	184,731	86,731	20,848	75,241	1,115,772
	FEBRUARY	669,879	70,363	69,470	80,297	19,921	12,621	922,552
	MARCH	820,313	74,217	263,140	106,476	22,836	29,624	1,316,606
	APRIL	870,965	61,435	78,235	95,575	26,040	13,499	1,145,748
	MAY	918,954	69,690	54,267	83,905	35,636	121,805	1,284,257
	JUNE	895,906	116,514	120,854	68,997	40,725	64,668	1,307,664
	JULY	856,770	44,927	91,461	89,328	46,440	57,571	1,186,497
	AUGUST	821,538	38,974	87,374	124,484	41,990	7,939	1,122,299
	SEPTEMBER	1,017,791	114,209	19,729	90,523	37,157	11,137	1,290,547
	OCTOBER	827,461	53,102	130,501	117,513	42,825	207,939	1,379,340
	NOVEMBER	812,544	70,204	79,635	82,127	26,122	143,923	1,214,555
	DECEMBER	1,125,418	261,530	20,236	108,929	19,492	126,849	1,662,455
	YTD TOTALS	10,414,782	946,144	1,199,631	1,134,885	380,033	872,817	14,948,292
YTD Variance % to Prior Year		6.8%	-7.9%	40.5%	16.4%	3.9%	131.5%	2.9%

**City of Louisville, Colorado
Total Sales Tax Revenue
2013 -2017**

Month Of Sale	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Projection	2017 Actual	Mnthly % Of 2016	Y-T-D % Of 2016	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	778,705	800,685	938,911	890,050	1,057,605	1,054,675	118.5%	118.5%	99.7%	99.7%
Feb	677,256	708,418	808,454	922,502	960,363	866,877	94.0%	106.0%	90.3%	95.2%
Mar	821,853	985,745	979,639	1,055,715	1,183,959	1,189,196	112.6%	108.5%	100.4%	97.2%
Apr	882,437	993,747	968,100	964,682	1,127,360	1,045,769	108.4%	108.4%	92.8%	96.0%
May	943,909	929,994	944,922	1,043,401	1,185,704	1,192,302	114.3%	109.7%	100.6%	97.0%
Jun	950,701	1,015,778	1,120,140	1,218,023	1,306,558	1,859,310	152.6%	118.3%	142.3%	105.7%
Jul	864,327	871,158	1,038,928	1,136,243	1,181,892	1,149,068	101.1%	115.6%	97.2%	104.4%
Aug	828,581	1,096,941	993,159	1,053,719	1,155,457	1,134,443	107.7%	114.6%	98.2%	103.6%
Sep	1,023,383	980,918	1,103,330	1,154,610	1,247,921	1,256,653	108.8%	113.9%	100.7%	103.3%
Oct	828,537	907,968	954,697	1,003,914	1,125,549	1,160,202	115.6%	114.0%	103.1%	103.3%
Nov	817,829	869,528	935,693	1,011,439	1,125,344	1,124,996	111.2%	113.8%	100.0%	103.0%
Dec	1,129,807	1,294,795	1,364,240	1,422,983	1,527,989	1,571,740	110.5%	113.4%	102.9%	103.0%
Totals	10,547,325	11,455,676	12,150,213	12,877,281	14,185,700	14,605,231				
% Of Change	7.4%	8.6%	6.1%	6.0%	10.2%	13.4%				

**City of Louisville, Colorado
Lodging Tax Revenue
2013 -2017**

Month Of Sale	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Projection	2017 Actual	Mnthly % Of 2016	Y-T-D % Of 2016	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	20,848	22,487	24,681	25,767	29,467	27,069	105.1%	105.1%	91.9%	91.9%
Feb	19,921	22,789	23,429	28,321	29,261	24,240	85.6%	94.9%	82.8%	87.4%
Mar	22,836	27,659	33,963	32,422	33,437	33,056	102.0%	97.5%	98.9%	91.5%
Apr	26,040	29,651	34,080	35,442	35,241	34,743	98.0%	97.7%	98.6%	93.5%
May	35,636	41,240	47,601	48,597	51,308	49,217	101.3%	98.7%	95.9%	94.2%
Jun	40,725	47,149	51,846	56,221	55,299	61,489	109.4%	101.3%	111.2%	98.2%
Jul	46,440	54,917	57,071	61,691	60,252	61,409	99.5%	101.0%	101.9%	99.0%
Aug	41,990	51,658	55,216	60,005	59,553	67,270	112.1%	102.9%	113.0%	101.3%
Sep	37,157	41,146	45,015	49,801	48,039	51,452	103.3%	102.9%	107.1%	102.0%
Oct	42,825	40,328	45,615	46,278	48,618	49,334	106.6%	103.3%	101.5%	102.0%
Nov	26,122	27,146	28,694	33,551	33,341	26,870	80.1%	101.7%	80.6%	100.5%
Dec	19,492	21,905	22,498	22,127	26,414	30,714	138.8%	103.3%	116.3%	101.3%
Totals	380,033	428,075	469,709	500,223	510,230	516,863				
% Of Change	3.9%	12.6%	9.7%	6.5%	2.0%	3.3%				

**City of Louisville, Colorado
Auto Use Tax Revenue
2013 -2017**

Month Of Sale	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Projection	2017 Actual	Mnthly % Of 2016	Y-T-D % Of 2016	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	86,731	141,060	106,340	100,855	118,811	144,997	143.8%	143.8%	122.0%	122.0%
Feb	80,297	83,341	113,225	97,034	112,637	110,561	113.9%	129.1%	98.2%	110.4%
Mar	106,476	98,457	111,521	121,325	124,152	123,024	101.4%	118.6%	99.1%	106.5%
Apr	95,575	117,881	89,588	109,192	111,986	92,463	84.7%	110.0%	82.6%	100.7%
May	83,905	85,769	93,186	90,115	107,442	137,918	153.0%	117.4%	128.4%	105.9%
Jun	68,997	88,813	99,549	109,738	116,417	96,187	87.7%	112.2%	82.6%	102.0%
Jul	89,328	79,622	107,445	140,522	119,615	123,752	88.1%	107.8%	103.5%	102.2%
Aug	124,484	105,531	131,001	112,981	132,349	145,656	128.9%	110.5%	110.1%	103.3%
Sep	90,523	116,646	123,913	115,244	135,622	140,721	122.1%	111.9%	103.8%	103.4%
Oct	117,513	109,404	123,187	124,471	138,469	122,230	98.2%	110.3%	88.3%	101.6%
Nov	82,127	85,387	131,168	95,372	111,116	132,970	139.4%	112.6%	119.7%	103.2%
Dec	108,929	123,793	142,083	140,458	123,706	118,218	84.2%	109.7%	95.6%	102.5%
Totals	1,134,885	1,235,702	1,372,205	1,357,306	1,452,320	1,488,699				
% Of Change	16.4%	8.9%	11.0%	-1.1%	7.0%	9.7%				

Actual G/L amounts may vary

**City of Louisville, Colorado
Building Use Tax Revenue
2013 -2017**

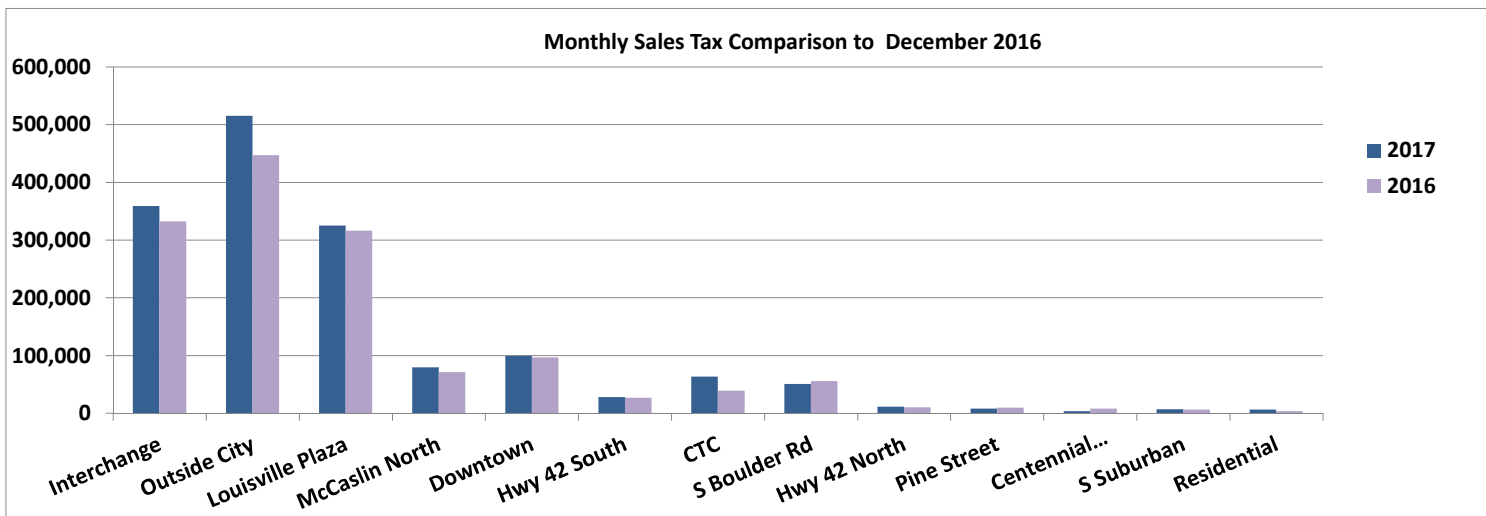
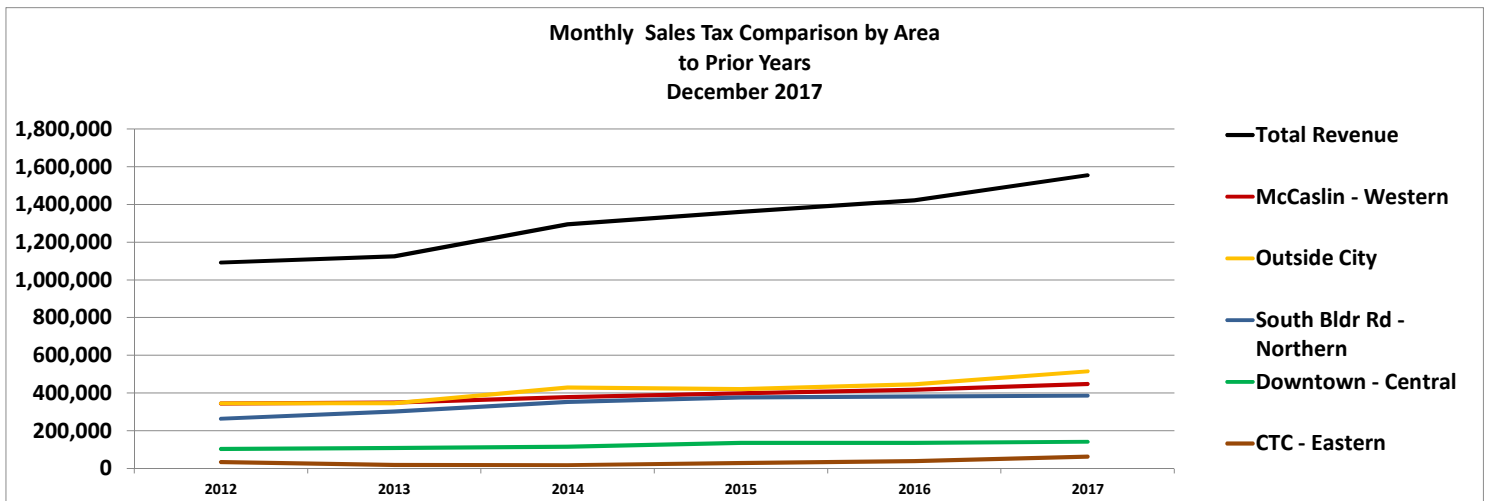
Month Of Sale	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Projection	2017 Actual	Mnthly % Of 2016	Y-T-D % Of 2016	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	184,731	40,650	65,576	174,842	105,023	275,878	157.8%	157.8%	262.7%	262.7%
Feb	69,470	196,461	35,569	76,430	90,847	103,187	135.0%	150.9%	113.6%	193.5%
Mar	263,140	99,076	136,921	159,627	142,063	300,687	188.4%	165.4%	211.7%	201.2%
Apr	78,235	93,637	93,561	62,683	101,698	95,596	152.5%	163.7%	94.0%	176.4%
May	54,267	270,829	157,466	235,856	180,832	76,348	32.4%	120.1%	42.2%	137.3%
Jun	120,854	102,883	42,484	510,772	172,263	151,145	29.6%	82.2%	87.7%	126.5%
Jul	91,461	70,466	472,951	161,699	167,788	94,455	58.4%	79.4%	56.3%	114.2%
Aug	87,374	46,088	214,635	155,447	139,190	126,830	81.6%	79.6%	91.1%	111.3%
Sep	19,729	58,752	98,891	64,269	85,453	125,682	195.6%	84.3%	147.1%	113.9%
Oct	130,501	57,992	149,737	305,287	151,171	164,724	54.0%	79.4%	109.0%	113.3%
Nov	79,635	157,394	72,504	49,929	91,367	37,893	75.9%	79.3%	41.5%	108.7%
Dec	20,236	24,949	45,098	44,792	72,914	271,190	605.4%	91.1%	371.9%	121.5%
Totals	1,199,631	1,219,177	1,585,392	2,001,634	1,500,610	1,823,614				
% Of Change	40.5%	1.6%	30.0%	26.3%	-25.0%	-8.9%				

**City of Louisville, Colorado
Consumer Use Tax Revenue
2013 -2017**

Month Of Sale	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Projection	2017 Actual	Mnthly % Of 2016	Y-T-D % Of 2016	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	37,090	140,825	86,310	226,633	124,461	140,390	61.9%	61.9%	112.8%	112.8%
Feb	74,247	73,497	92,813	126,682	98,991	97,871	77.3%	67.4%	98.9%	106.6%
Mar	85,187	111,992	146,179	129,773	139,125	153,044	117.9%	81.0%	110.0%	107.9%
Apr	61,435	122,627	94,037	177,473	121,654	204,559	115.3%	90.2%	168.1%	123.1%
May	123,930	60,387	101,700	103,736	121,803	96,617	93.1%	90.6%	79.3%	114.3%
Jun	117,226	127,410	139,860	152,470	157,792	252,267	165.5%	103.1%	159.9%	123.7%
Jul	82,469	122,959	83,003	65,541	93,355	93,569	142.8%	105.7%	100.2%	121.1%
Aug	39,698	129,430	135,998	124,102	142,889	82,678	66.6%	101.3%	57.9%	112.1%
Sep	118,185	99,986	151,963	110,699	138,579	184,530	166.7%	107.3%	133.2%	114.7%
Oct	233,281	88,790	140,631	247,533	181,434	78,777	31.8%	94.5%	43.4%	104.9%
Nov	190,782	240,584	133,558	155,633	185,939	114,528	73.6%	92.5%	61.6%	99.5%
Dec	366,082	149,849	149,597	227,012	368,928	169,722	74.8%	90.3%	46.0%	89.0%
Totals	1,529,611	1,468,338	1,455,649	1,847,288	1,874,950	1,668,551				
% Of Change	27.2%	-4.0%	-0.9%	26.9%	1.5%	-9.7%				

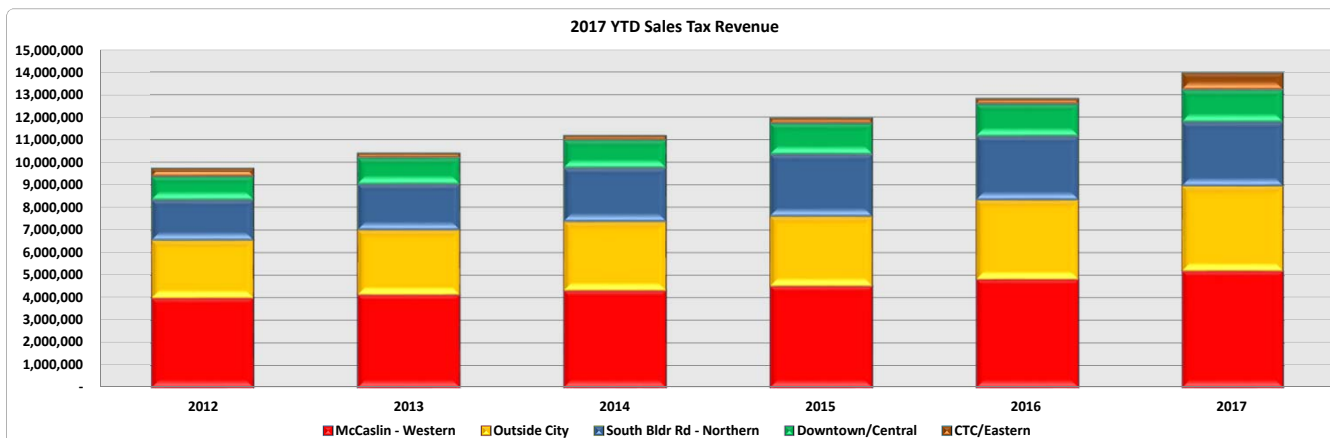
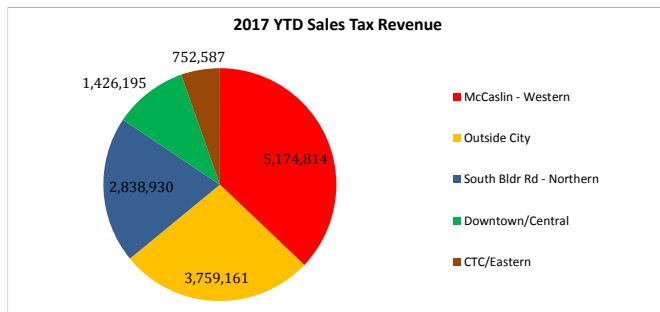
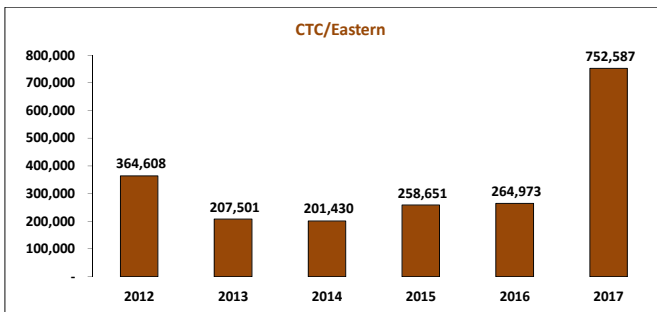
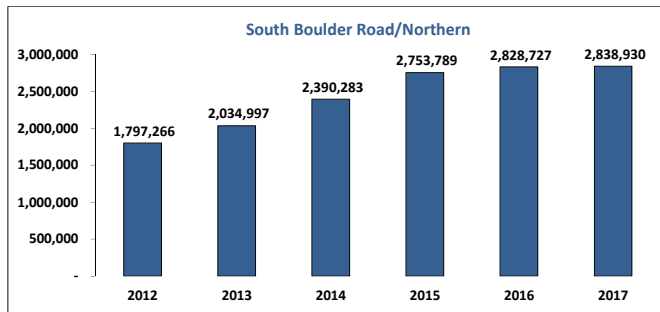
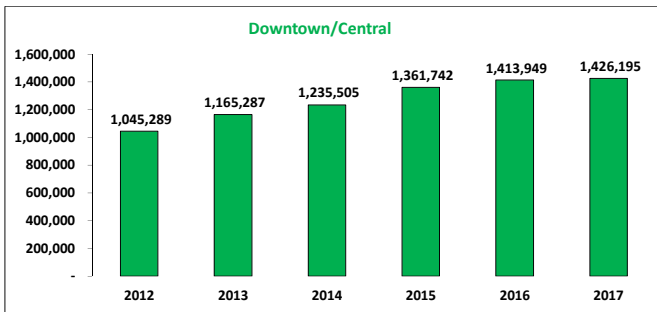
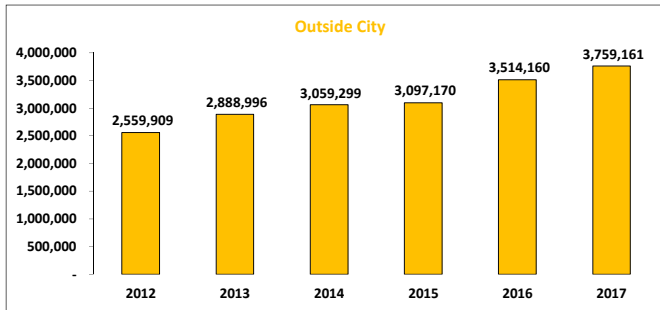
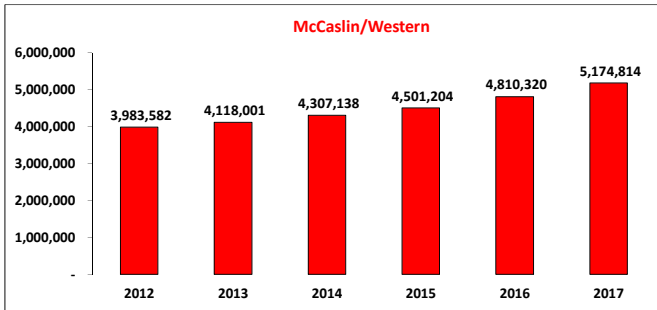
Monthly Sales Tax Revenue Comparisons by Area (December 2017)

AREA NAME	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	% Of Total	% Change
Interchange	273,221	277,836	296,167	313,348	332,009	358,834	23.1%	8.1%
Outside City	345,395	346,846	428,723	420,479	447,044	514,983	33.1%	15.2%
Louisville Plaza	243,952	276,747	300,386	320,534	316,023	324,742	20.9%	2.8%
McCaslin North	64,836	66,057	69,135	72,622	71,083	79,445	5.1%	11.8%
Downtown	69,409	72,112	77,540	95,214	96,496	99,407	6.4%	3.0%
Hwy 42 South	20,014	21,755	21,882	26,534	26,677	27,940	1.8%	4.7%
CTC	34,579	18,369	17,929	28,516	38,797	63,175	4.1%	62.8%
S Boulder Rd	12,565	16,538	43,334	47,812	55,452	50,289	3.2%	-9.3%
Hwy 42 North	7,068	8,804	9,096	9,239	10,244	11,331	0.7%	10.6%
Pine Street	7,624	7,641	8,384	7,995	9,461	7,823	0.5%	-17.3%
Centennial Valley	2,979	2,548	11,077	6,947	7,860	3,118	0.2%	-60.3%
S Suburban	3,293	3,163	2,702	5,447	6,248	6,584	0.4%	5.4%
Residential	6,642	7,002	7,942	6,103	3,549	6,378	0.4%	79.7%
Total Revenue	1,091,578	1,125,418	1,294,297	1,360,790	1,420,942	1,554,048		
% Of Change	3.7%	3.1%	15.0%	5.1%	4.4%	9.4%		



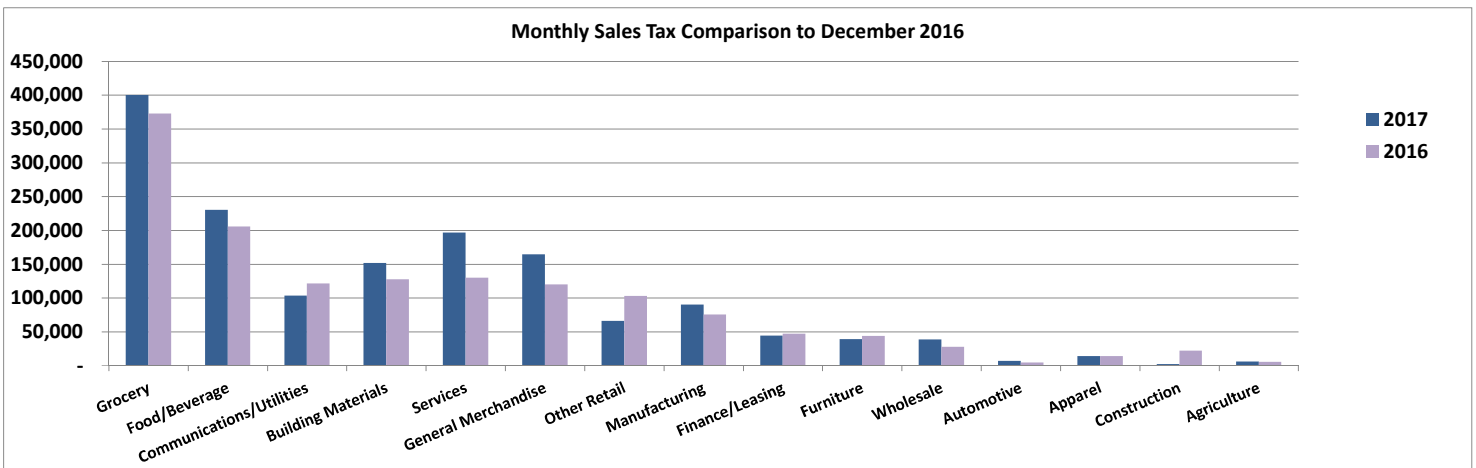
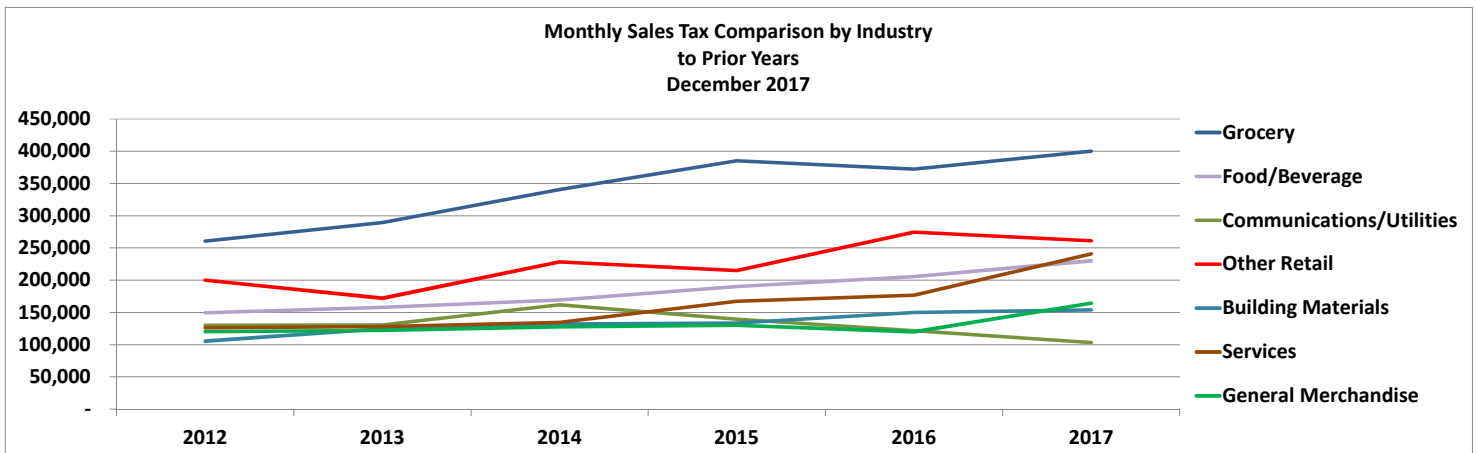
CITY OF LOUISVILLE
Sales Tax Revenue History by Area (Jan. - Dec. 2017)

	2012	% Var	2013	% Var	2014	% Var	2015	% Var	2016	% Var	2017	% Var	% of Total
McCaslin - Western	3,983,582	6.41%	4,118,001	3.37%	4,307,138	4.59%	4,501,204	4.51%	4,810,320	6.87%	5,174,814	7.58%	37.1%
Outside City	2,559,909	5.29%	2,888,996	12.86%	3,059,299	5.89%	3,097,170	1.24%	3,514,160	14.87%	3,759,161	6.97%	26.9%
South Bldr Rd - Northern	1,797,266	2.07%	2,034,997	13.23%	2,390,283	17.46%	2,753,789	15.21%	2,828,727	18.34%	2,838,930	0.36%	20.3%
Downtown/Central	1,045,289	12.33%	1,165,287	11.48%	1,235,505	6.03%	1,361,742	10.22%	1,413,949	14.44%	1,426,195	0.87%	10.2%
CTC/Eastern	364,608	49.78%	207,501	-43.09%	201,430	-2.93%	258,651	28.41%	264,973	31.55%	752,587	184.02%	5.4%
	9,750,654	7.0%	10,414,782	6.8%	11,193,655	7.5%	11,972,557	7.0%	12,832,129	7.2%	13,951,686	8.7%	



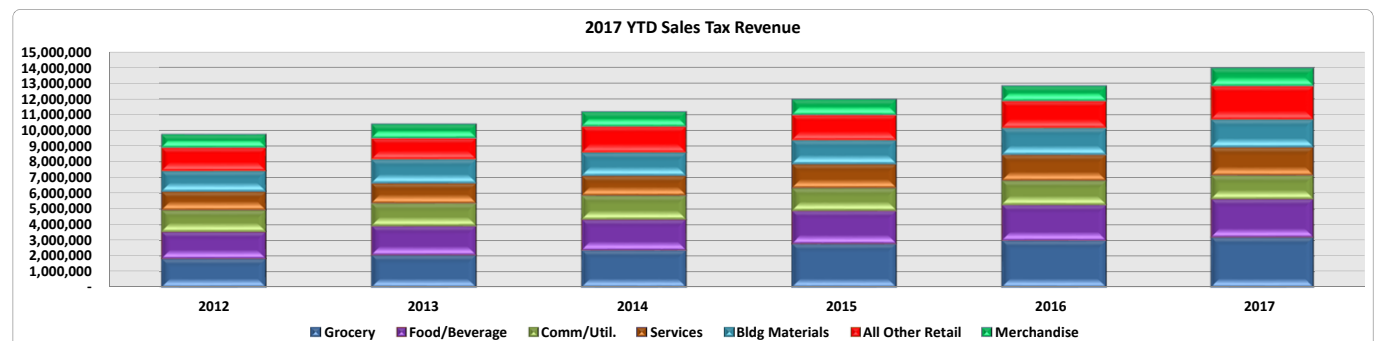
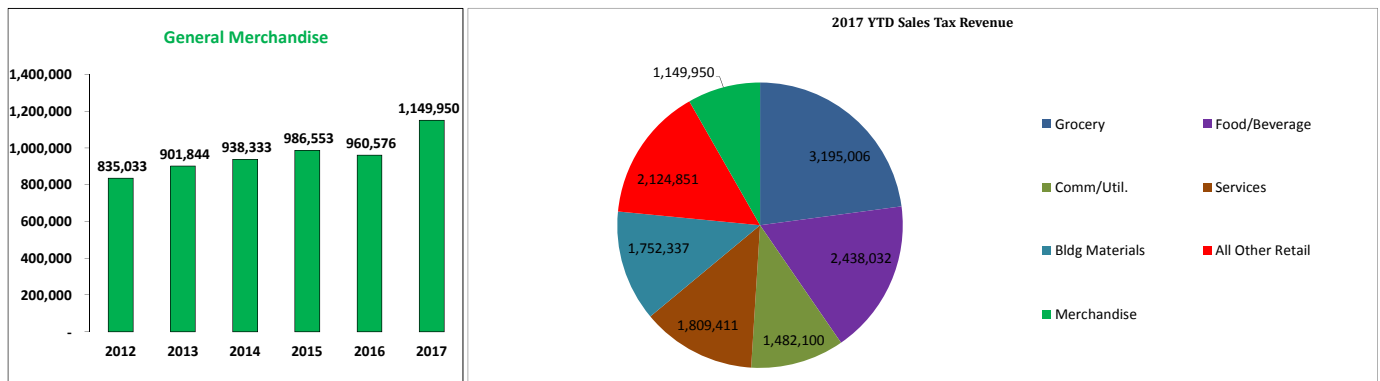
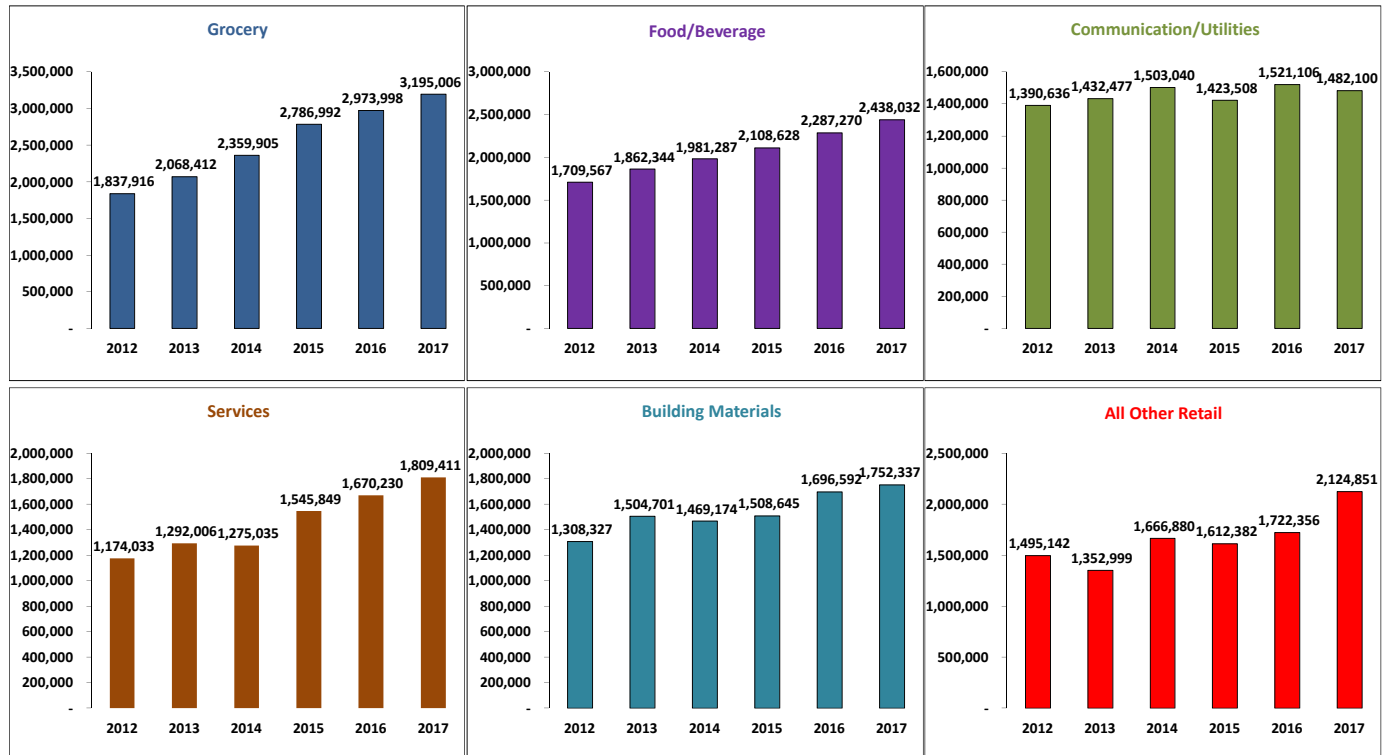
Monthly Sales Tax Revenue Comparisons by Industry (December 2017)

AREA NAME	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	% Of Total	% Change
Grocery	260,687	289,601	340,801	385,388	372,500	400,050	25.7%	7.4%
Food/Beverage	149,410	157,703	169,540	189,970	205,752	230,162	14.8%	11.9%
Communications/Utilities	129,969	130,857	161,779	139,626	121,438	103,345	6.7%	-14.9%
Building Materials	101,505	116,344	110,257	122,681	127,786	151,886	9.8%	18.9%
Services	93,520	91,276	95,626	126,522	129,842	196,708	12.7%	51.5%
General Merchandise	120,106	122,093	127,639	130,115	119,958	164,406	10.6%	37.1%
Other Retail	105,977	62,606	101,548	69,475	102,931	66,018	4.2%	-35.9%
Manufacturing	21,584	35,481	42,599	39,004	75,655	90,251	5.8%	19.3%
Finance/Leasing	32,537	37,033	38,747	40,634	46,999	44,222	2.8%	-5.9%
Furniture	22,606	24,292	32,841	48,364	43,924	39,064	2.5%	-11.1%
Wholesale	33,969	31,733	27,052	37,187	27,750	38,740	2.5%	39.6%
Automotive	5,734	2,154	6,815	4,421	4,583	7,035	0.5%	53.5%
Apparel	7,894	10,168	12,096	11,640	14,254	14,022	0.9%	-1.6%
Construction	3,906	8,470	21,643	10,761	22,229	2,027	0.1%	-90.9%
Agriculture	2,174	5,608	5,316	5,002	5,343	6,111	0.4%	14.4%
Totals	1,091,578	1,125,418	1,294,297	1,360,790	1,420,942	1,554,048		
% Of Change	3.7%	3.1%	15.0%	5.1%	4.4%	9.4%		



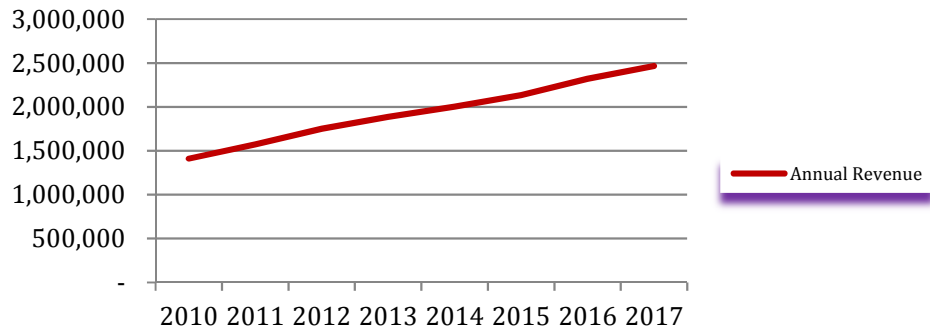
CITY OF LOUISVILLE
Revenue History by Industry (Jan. - Dec. 2017)

	2012	% Var	2013	% Var	2014	% Var	2015	% Var	2016	% Var	2017	% Var	% of Total
Grocery	1,837,916	6.2%	2,068,412	12.5%	2,359,905	14.1%	2,786,992	18.1%	2,973,998	6.7%	3,195,006	7.4%	23.2%
Food/Beverage	1,709,567	10.1%	1,862,344	8.9%	1,981,287	6.4%	2,108,628	6.4%	2,287,270	8.5%	2,438,032	6.6%	17.8%
Comm/Util.	1,390,636	-2.1%	1,432,477	3.0%	1,503,040	4.9%	1,423,508	-5.3%	1,521,106	6.9%	1,482,100	-2.6%	11.9%
Services	1,174,033	-2.7%	1,292,006	10.0%	1,275,035	-1.3%	1,545,849	21.2%	1,670,230	8.0%	1,809,411	8.3%	13.0%
Bldg Materials	1,308,327	12.7%	1,504,701	15.0%	1,469,174	-2.4%	1,508,645	2.7%	1,696,592	12.5%	1,752,337	3.3%	13.2%
All Other Retail	1,495,142	34.0%	1,352,999	-9.5%	1,666,880	23.2%	1,612,382	-3.3%	1,722,356	6.8%	2,124,851	23.4%	13.4%
Merchandise	835,033	-9.4%	901,844	8.0%	938,333	4.0%	986,553	5.1%	960,576	-2.6%	1,149,950	19.7%	7.5%
	9,750,654	7.0%	10,414,782	6.8%	11,193,655	7.5%	11,972,557	7.0%	12,832,129	7.2%	13,951,686	8.7%	

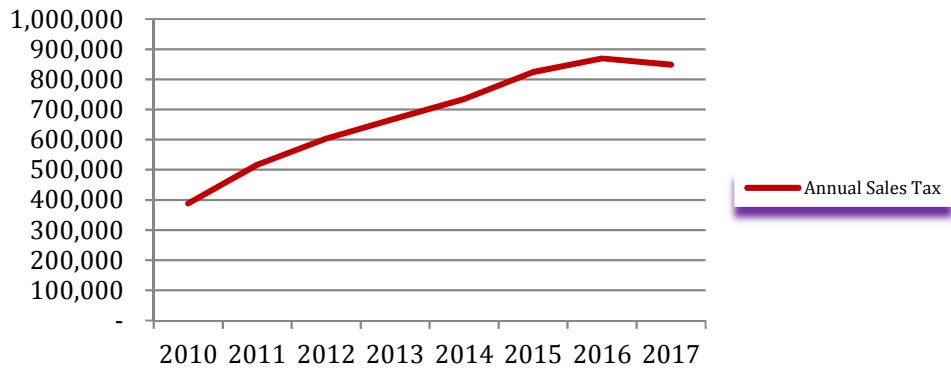


**Restaurant Graphs
December 2017**

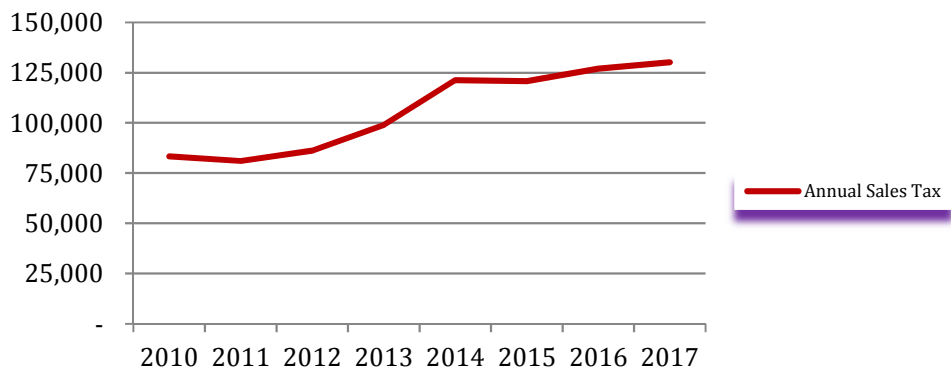
Restaurants - All Locations



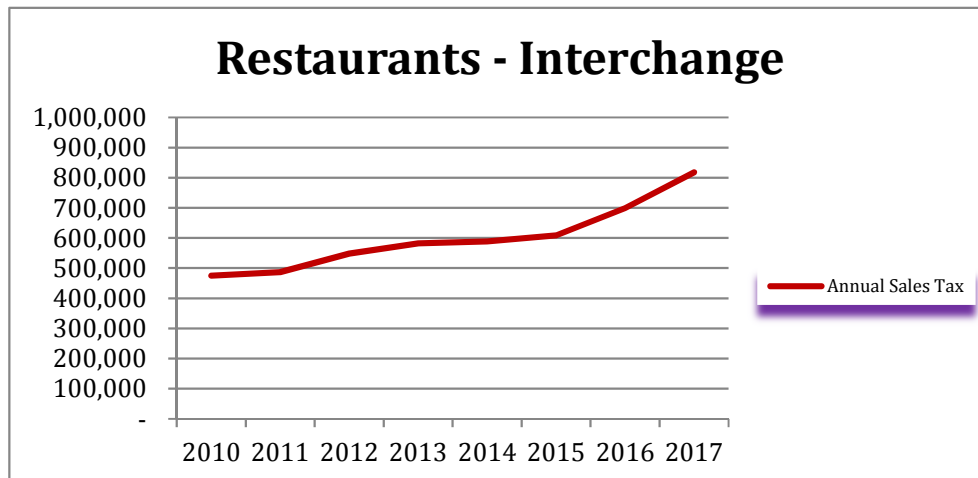
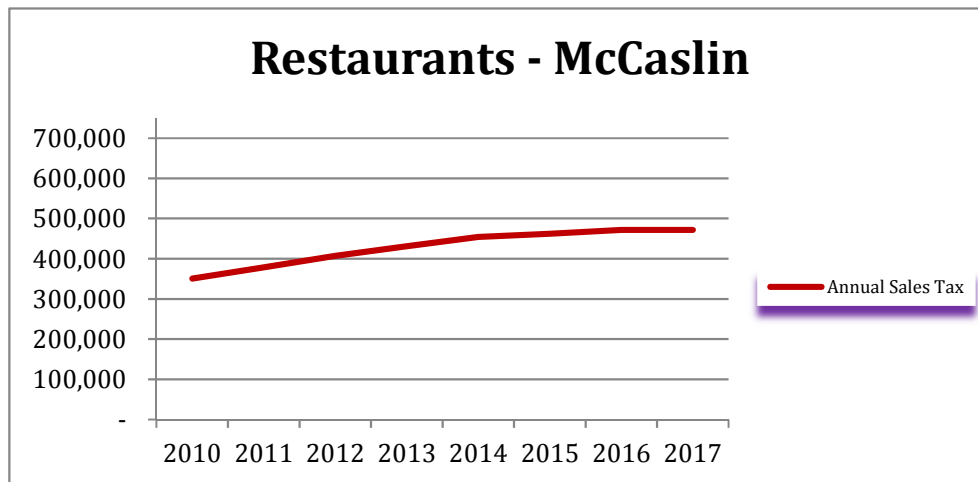
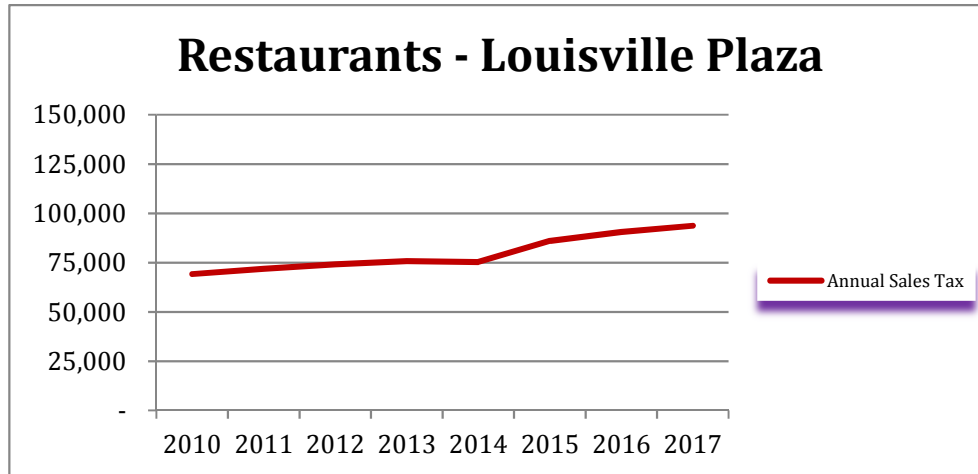
Restaurants - Downtown



Restaurants - SBR/Hwy 42

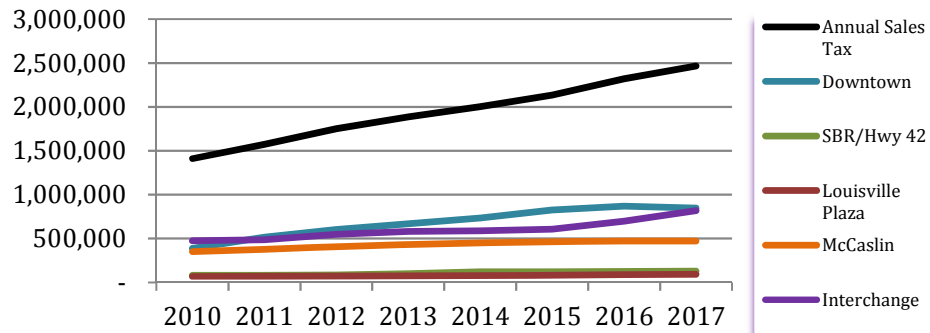


Restaurant Graphs
December 2017

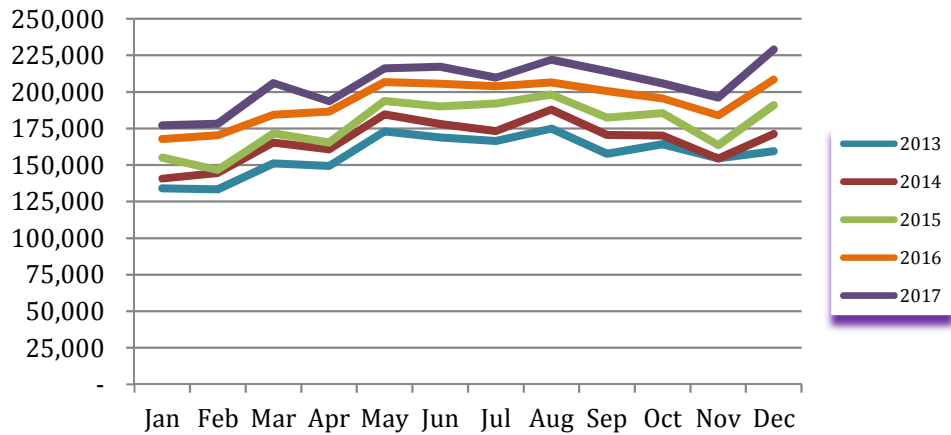


Restaurant Graphs December 2017

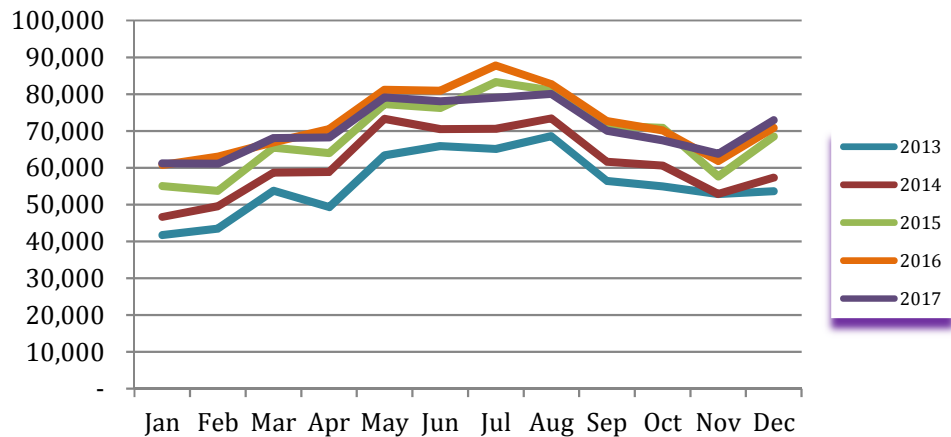
Restaurants - All Locations



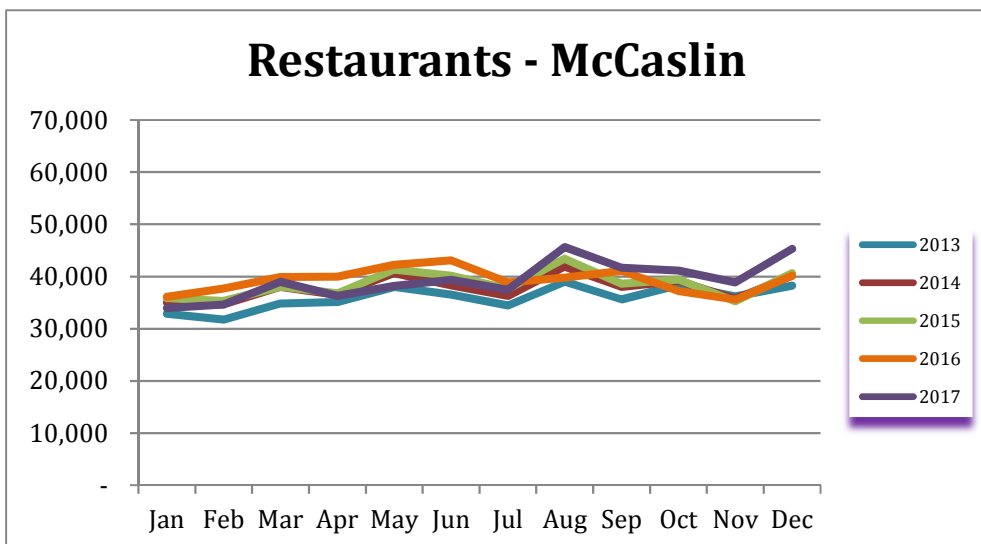
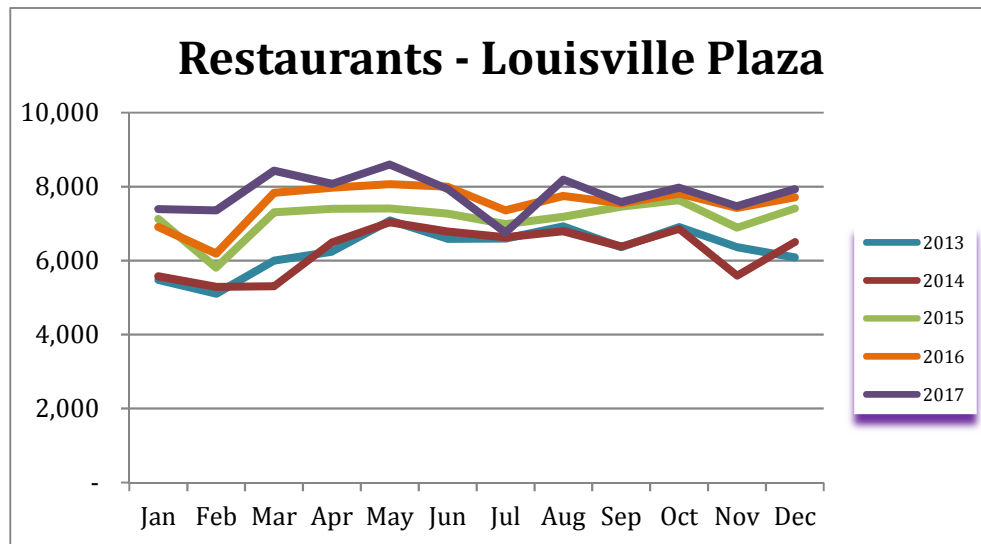
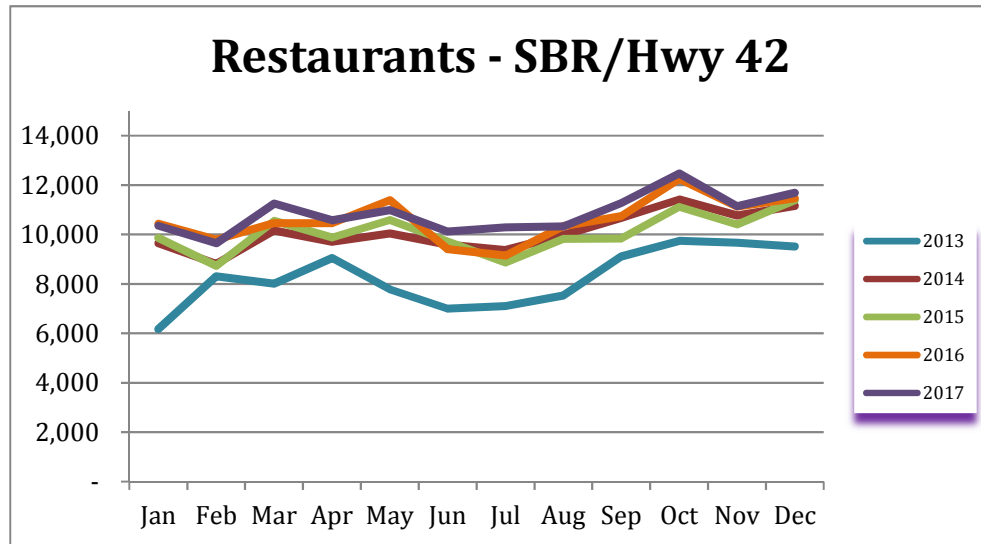
Restaurants - All Locations



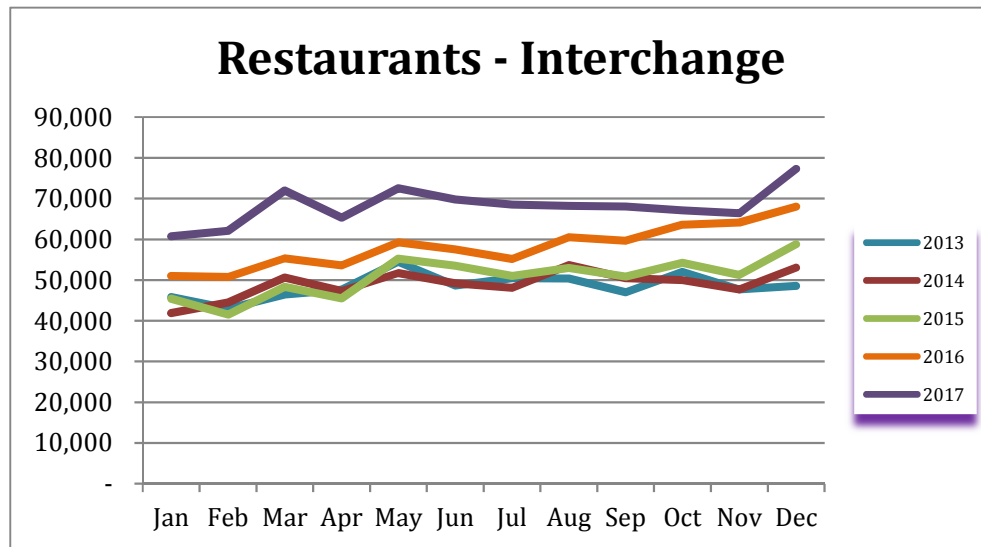
Restaurants - Downtown



**Restaurant Graphs
December 2017**



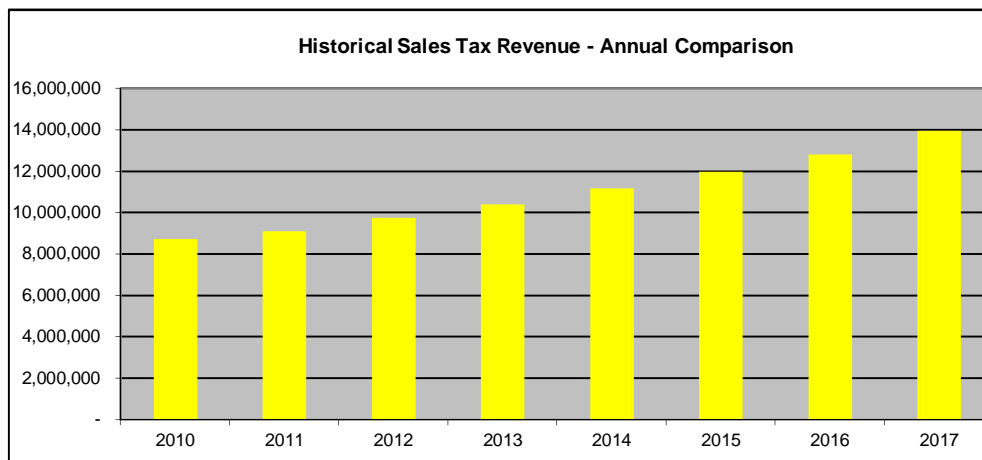
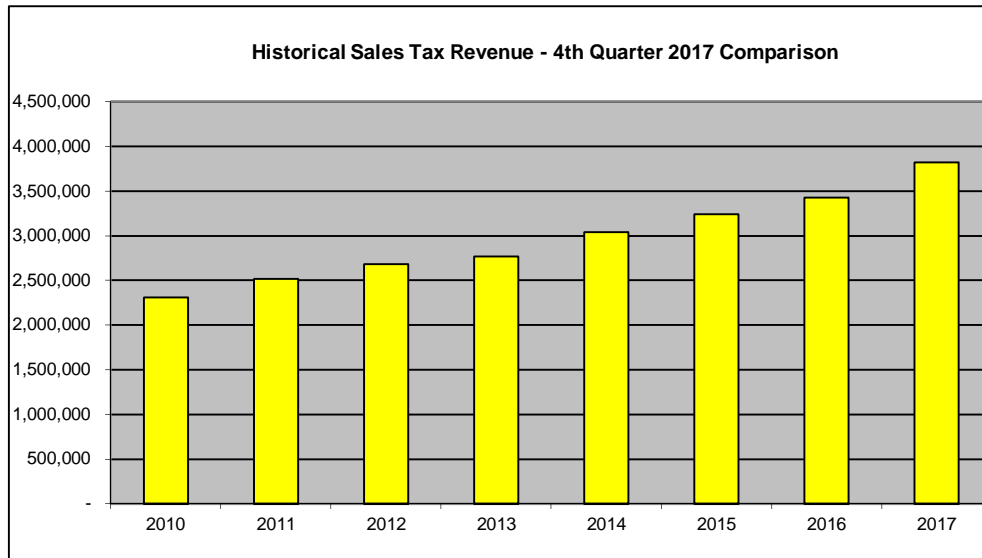
Restaurant Graphs
December 2017



CITY OF LOUISVILLE
2017 HISTORICAL SALES TAX REVENUE (COMPARISONS FROM 2010 - 2017)
12/31/2017

MONTH	2010	2011	2012	2013	2014	2015	2016	2017
January	652,461	634,012	681,326	777,242	798,792	930,279	886,723	1,052,366
February	603,533	589,984	656,603	669,879	708,164	751,446	920,875	864,842
March	772,957	776,647	816,468	820,313	891,756	966,850	1,054,128	1,182,825
April	718,508	725,384	757,617	870,965	990,489	926,082	949,906	1,044,230
May	733,372	734,017	855,685	918,954	928,421	931,057	1,032,963	1,183,115
June	804,590	871,414	890,833	895,906	1,013,900	1,116,715	1,216,853	1,336,406
July	712,442	735,710	794,745	856,770	866,647	1,026,333	1,136,035	1,137,813
August	685,926	738,939	776,002	821,538	983,356	983,178	1,050,800	1,119,641
September	736,581	785,785	836,117	1,017,791	974,352	1,097,796	1,153,466	1,209,258
October	683,343	718,122	737,769	827,461	876,022	948,794	1,003,857	1,154,708
November	662,050	746,388	855,913	812,544	867,460	933,235	1,005,580	1,112,434
December	963,270	1,052,498	1,091,578	1,125,418	1,294,297	1,360,790	1,420,942	1,554,048
Total Tax	\$ 8,729,032	\$ 9,108,901	\$ 9,750,654	\$ 10,414,782	\$ 11,193,655	\$ 11,972,557	\$ 12,832,129	\$ 13,951,686
Tax Variance %	-3.4%	4.4%	7.0%	6.8%	7.5%	7.0%	7.2%	8.7%

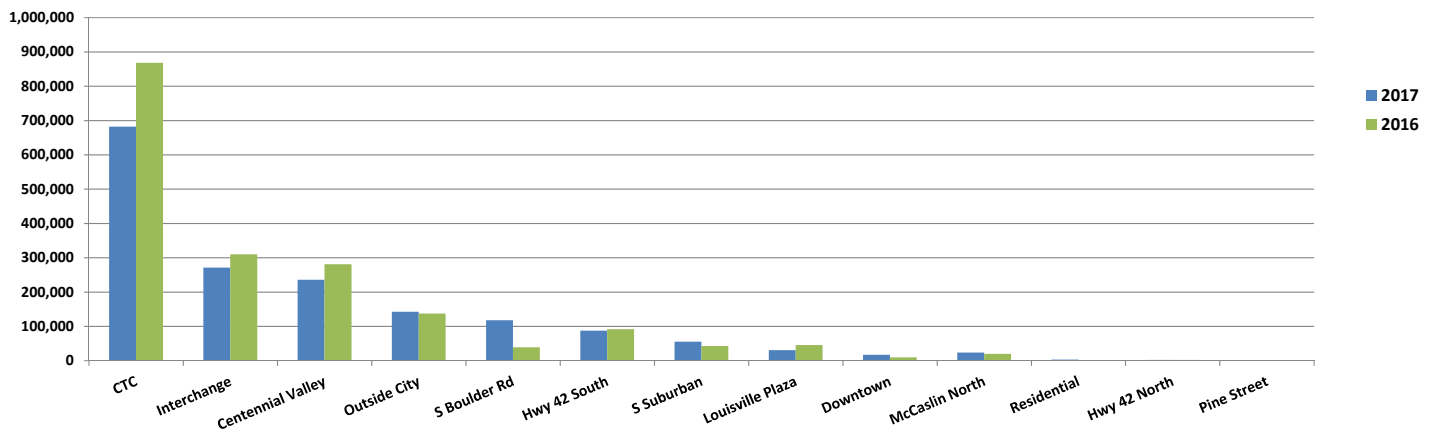
Quarterly Summary	2010	2011	2012	2013	2014	2015	2016	2017
1st Quarter	2,028,951	2,000,643	2,154,396	2,267,435	2,398,712	2,648,576	2,861,726	3,100,032
2nd Quarter	2,256,470	2,330,815	2,504,135	2,685,825	2,932,810	2,973,855	3,199,722	3,563,751
3rd Quarter	2,134,948	2,260,434	2,406,864	2,696,099	2,824,355	3,107,307	3,340,301	3,466,712
4th Quarter	2,308,663	2,517,009	2,685,259	2,765,423	3,037,779	3,242,820	3,430,379	3,821,190
Tax Incr/(Decr)	(118,332)	208,345	168,251	80,164	272,355	205,041	187,559	390,811
Tax Variance %	-4.9%	9.0%	6.7%	3.0%	9.8%	6.7%	5.8%	11.4%



Annual Consumer Use Tax Revenue Comparisons by Area (Jan - Dec 2017)

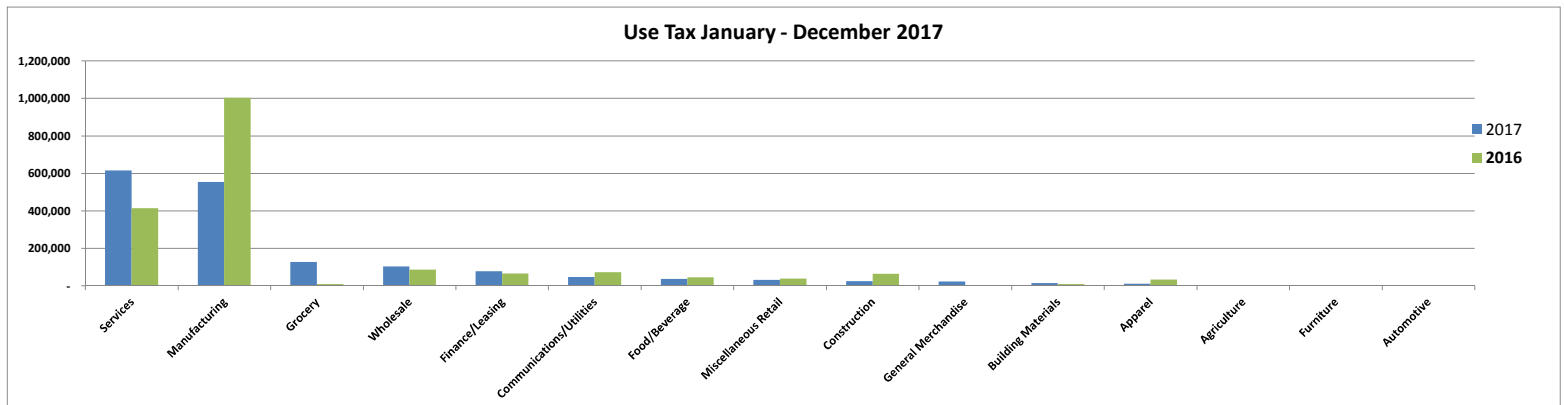
AREA NAME	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	% Of Total
CTC	229,339	627,942	791,492	614,982	453,003	868,208	682,209	40.9%
Interchange	39,367	43,091	168,240	316,135	358,168	309,690	271,366	16.3%
Centennial Valley	138,664	252,079	127,490	130,945	203,007	280,834	235,597	14.1%
Outside City	53,935	123,735	(621)	83,347	152,782	137,351	142,512	8.5%
S Boulder Rd	100	2,022	139,876	116,699	78,801	39,012	117,584	7.0%
Hwy 42 South	429	16,136	45,465	43,133	69,206	91,493	87,634	5.3%
S Suburban	46,929	70,928	208,783	106,505	51,318	42,563	55,080	3.3%
Louisville Plaza	34,454	36,925	17,483	22,101	42,110	45,236	30,533	1.8%
Downtown	3,078	6,064	15,785	13,697	13,101	9,369	17,074	1.0%
McCaslin North	7,101	13,632	9,598	17,483	30,504	19,852	23,325	1.4%
Residential	1,413	1,224	2,488	1,685	1,586	835	3,151	0.2%
Hwy 42 North	709	7,613	3,354	1,379	1,702	2,290	2,241	0.1%
Pine Street	548	752	180	247	363	556	246	0.0%
Totals	556,065	1,202,143	1,529,611	1,468,338	1,455,649	1,847,288	1,668,551	
% Of Change	N/A	116.2%	27.2%	-4.0%	-0.9%	26.9%	-9.7%	

Use Tax January to December 2017



Annual Use Tax Revenue Comparisons by Industry (Jan. - Dec. 2017)

AREA NAME	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	% Of Total
Services	257,245	490,507	415,442	414,989	463,335	413,909	615,714	36.9%
Manufacturing	150,950	393,208	644,936	552,458	597,994	1,002,250	552,780	33.1%
Grocery	25,283	25,265	7,817	3,758	9,988	9,887	126,684	7.6%
Wholesale	880	14,633	141,514	49,362	79,303	85,952	103,784	6.2%
Finance/Leasing	5,431	14,386	35,660	38,720	55,358	65,614	77,735	4.7%
Communications/Utilities	21,504	94,730	64,567	16,090	30,064	73,072	47,448	2.8%
Food/Beverage	11,133	15,435	82,102	158,669	43,248	44,367	37,416	2.2%
Miscellaneous Retail	15,282	80,162	79,693	73,669	71,668	38,150	32,007	1.9%
Construction	748	6,718	6,521	48,347	32,728	63,769	25,304	1.5%
General Merchandise	22,611	22,976	3,205	9,165	4,396	4,608	22,604	1.4%
Building Materials	4,157	7,629	5,797	53,821	6,010	9,303	14,371	0.9%
Apparel	39,868	34,350	41,183	39,676	45,472	33,045	10,893	0.7%
Agriculture	355	308	881	1,820	8,198	1,622	952	0.1%
Furniture	618	1,461	243	7,523	7,228	1,396	858	0.1%
Automotive	-	374	52	271	661	344	1	0.0%
Totals	556,065	1,202,143	1,529,611	1,468,338	1,455,649	1,847,288	1,668,551	
% Of Change	N/A	116.2%	27.2%	-4.0%	-0.9%	26.9%	-9.7%	



AUDITS/ASSESSMENTS		
Revenue Collected		
Tax Type	2017	2016
Sales Tax	653,544.81	45,152.10
Consumer Use Tax	294,234.18	210,374.82
Building Use Tax	3,929.94	126,177.37
Lodging Tax	-	-
Penalties & Interest	62,077.43	49,621.08
Bad Debts	-	-
Total Audit/Assessment Revenue	\$ 1,013,786.36	\$ 431,325.37

SUBJECT: 2018 KEY PERFORMANCE INDICATOR EDITS

DATE: FEBRUARY 19, 2018

**PRESENTED BY: EMILY HOGAN, ASSISTANT TO THE CITY MANAGER
HEATHER BALSER, CITY MANAGER**

SUMMARY:

Staff is presenting the Key Performance Indicators (KPIs) that City Council approved in 2018 during the budget process. There are 38 KPIs for the City's Sub-Programs with the following elements:

- Goals and objectives that clearly reflect what is intended to be achieved through all Sub-Program related activities.
- Context data and general information (population and/or businesses served, staffing, budget, dollars spent per resident, and similar data) for comparison purposes.
- Workload measures that show the quantity or volume of products, services, or efforts involved.
- Efficiency measures that demonstrate the resources used to accomplish a measureable outcome, level of productivity, and/or cost per unit of output.
- Effectiveness measures that indicate how well a program is accomplishing the stated goals and objectives. They often measure the results, accomplishments, or quality of the products or services provided.

Each department has been asked to review their KPIs and propose any edits for the goals, objectives and measures of each Sub-Program. Potential edits may include removing measures that do not provide useful data, adding different measures that capture better data, adding measures in which data can be automated, etc.

Staff also asked departments to look at last year's data and determine if there are any significant trends that may require a change in the 2019/2020 budget. Potential budget changes to address such trends may include increasing or decreasing funding in certain areas, doing things in a different way that may have a budget impact, etc.

Proposed edits for KPIs and budget changes based on data trends from the department are due February 28th. Staff will present the revised KPIs to City Council on March 20th for review. Updated data (2017 actual/2018 estimate/2019 projected/2020 projected) will then be collected and presented to City Council at its budget retreat on June 14th.

SUBJECT: 2018 KEY PERFORMANCE INDICATOR EDITS

DATE: FEBRUARY 19, 2018

PAGE 2 OF 2

DISCUSSION/DIRECTION:

Staff is seeking input and direction from the Finance Committee regarding the revised KPIs. Does the Committee have any proposed changes to the goals and objectives for each Sub-Program? Are there any measures that should be added or removed? Are there any significant trends in data that may require a budget change?

FISCAL IMPACT:

None

ATTACHMENT(S):

1. 2018 Key Performance Indicators

Administration & Support Services Key Indicators City Clerk/Public Records Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Provide efficient and transparent processes for residents to access public documents and notice of public hearings/events. Transparent, consistent and responsive management of the licensing authority and special events permits.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Public Information Requests Filled	Requests				
City Council Agenda Items ¹	Items				
Board & Commission Applications Processed	Items				
Special Event Permits Processed	Items				
Open Government Trainings Offered	Units				
Pages added to Records Archive	Pages				
Efficiency					
Open Government Training Cost per Attendee	Cost/Attendee				
Agenda Item Review & Packet Production Time ²	Minutes per item				
Ave. Special Event Permit Processing Time ³	Hours per permit				
Effectiveness					
Customer Service Survey Results ⁴	Rating 1 to 4				
¹ Includes regular City Council meetings, Special City Council Meetings, and Study Sessions. ² Includes agenda and item preparation, City Manager item review, and packet production. ³ Time for Clerk's Office, Parks, Operations, Police for permit review and processing. ⁴ Based on evaluation survey rating customer service on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.					

Administration & Support Services Program Key Indicators

Finance, Accounting & Tax Administration Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Efficiently and effectively provide all financial and accounting services as required by the City, including all accounting and financial reporting. Maintain financial policies and internal controls to ensure organizational compliance with laws and regulations. Ensure accurate and timely budget development, implementation, and monitoring. Provide long-term financial planning, debt administration, cash and investment management, cash disbursements, cash receipts, and front counter operations.

INDICATOR	UNIT	2017 ACTUAL	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
Workload					
Journal Entries Posted	Entries				
Accounts Payable & P-Card Transactions	Transactions				
Receipts Processed	Transactions				
Sales & Use Tax Returns Processed	Returns				
Payroll Checks & NOD's Processed	Transactions				
Utility Bills Processed	Billings				
Combined Utility Revenue Collected	\$				
Average Cash & Investment Balance and Rate of Return ²	Ave \$				
	Rate of Return				
Efficiency					
Direct Op Cost to Process One PR Trans	Cost/Trans (\$'s)				
Direct Op Cost to Process One AP Trans	Cost/Trans (\$'s)				
Direct Op Cost to Process One Utility Bill	Cost/Bill (\$'s)				
Effectiveness					
Unmodified Audit Opinion	Yes/No				
GFOA CAFR and Budget Awards	Yes/No				
Revenue Forecast Accuracy ³	Accuracy				
Sales & Use Tax Audit Evaluation Rating ⁴	Rating				
Sales/Use Tax Training Evaluation Rating ⁴	Rating				

¹ 2015 DOLA Demography Estimate.

² Excludes CWRPDA loan proceeds within escrow and URA bond proceeds.

³ Excludes interfund transfers for all years and wastewater/storm water bond proceeds in 2015.

⁴ Based on evaluation cards submitted at conclusion of each audit and each program.

⁵ Calculation not available using the 2016/2017 methodology.

Administration & Support Services Program Key Indicators

Governance & Administration Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Governance based on thorough understanding of the community's diverse interests executed through clear and effective policy direction. Administration that supports informed policy making, ensures the City has the financial capacity to sustain Council adopted levels of service, monitors and manages service delivery to maintain effectiveness and efficiency, and promotes a healthy organizational culture.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Public Meetings ¹	Meetings				
City Council Agenda Items	Items				
City Council Requests ²	Items				
Efficiency					
Average Meeting Time per Regular Agenda Issue	Minutes/Issue				
\$ per Capita ³	Program \$/				
	Sub-Program \$/				
Avg Days to Respond to City Council Request	Days				
Effectiveness					
Bond Rating	S&P Rating				
¹ City Council regular meetings and study sessions. ² Items submitted for staff follow-up through City Council request tracking system. ³ City transitioned to program-based budget in 2017, resulting in additional sub-programs/expenses under General Administration.					

Administration & Support Services Program Key Indicators Human Resources & Organizational Development Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Be an employer of choice, with low employee turnover and high morale. Attract and retain highly qualified and dedicated employees by providing competitive compensation and benefits, effective employee training, and ongoing career and professional development opportunities. Maintain a positive work environment through regular position classification and review, workforce planning, salary administration and employee relations. Maintain a safe workplace through employee safety training.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Citywide FTEs	FTE Positions				
Citywide Employees (Full & Part Time)	Active Employees				
Recruiting/Hiring/Screening (Vacant Positions Filled)	Positions				
Applications Reviewed	Applications				
Training Classes Offered to	Classes				
Personnel Actions (PA) processed	PAs				
Employee Relations Cases ¹	Cases				
Volunteer Backgrounds and Verifications of Employment processed	Number completed				
Efficiency					
\$ Per FTE (Benefits) ²	\$				
Average Time Between Position Closed & Offer Made ³	Calendar Days				
HR FTE per Citywide FTE	HR FTE/City FTE				
HR Budget/General Fund Expenditures ⁴	%/General Fund				
Effectiveness					
Employee Turnover	% Turnover among FTEs				
Performance Appraisals Completed on Schedule	% Completed within 30 Days of Due Date				
Satisfaction Rating for Training Classes Offered (1-10 rating scale)	Training Evaluation Forms				
Workers Compensation Rating	Experience Mod				
¹ Case defined as coaching opportunity or situation that requires extended follow-up (more than one hour) and assistance from Human Resources for resolution. ² Reduction from 2015 to 2016 was due to a decrease in premium, not benefits. This indicates cost of Health, Dental, and Vision benefits. ³ Time to fill benefitted full-time vacancy when position is open for 14 days (Data based on date position was closed until date position is offered to the candidate.) ⁴ Includes General Fund Expenditures less Interfund Transfers, Total= \$16,924,445 (2016), \$19,314,425 (2017), \$20,190,610 (2018).					

Administration & Support Services Program Key Indicators Information Technology Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs. Provide outstanding internal customer service to efficiently resolve employee help desk issues.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
IT FTEs	FTE Positions				
Citywide FTEs	FTE Positions				
Workload					
Data Networks Supported	Items				
Enterprise Devices Supported	Items				
Servers Supported	Items				
Workstations Supported	Items				
Total Help Desk Tickets	Items				
Enterprise Applications Supported	Items				
Efficiency					
IT Expense per FTE	Expense/FTE				
IT Budget/General Fund Expenditures ¹	%/General Fund				
Average Expenditures Per Workstation	\$/Workstation				
Effectiveness					
IT-to-City Staff FTE Ratio	% of FTE				
Infrastructure Availability	% of Time				
Performance Rating on Internal Survey ²	High/Med/Low				
% RUN Operations (Standard 80%)	%				
% GROW Operations (Standard 15%)	%				
% TRANSFORM Operations (Std 5%)	%				
External Comparison - IT Departments ³	Comparison				

¹ Includes General Fund Expenditures less Interfund Transfers, Total= \$16,924,445 (2016), \$19,314,425 (2017), \$20,190,610 (2018).

² Based on electronic survey submitted at conclusion of each ticket with rating on a scale of HIGH, MEDIUM, LOW.

³ Compare to 3 similar sized City IT departments based on IT-to-Staff FTE Ratio, IT Expense-per-FTE, and IT Budget % of City Operating Budget:

City	IT % of City Operating Budget	IT-to-Staff FTE Ratio	IT Expense per FTE
Louisville	2.47%	2.29%	\$3,480
Lafayette	1.55%	1.22%	\$3,067
Golden	2.29%	2.67%	\$6,590
Arvada	3.35%	3.76%	\$9,120
Westminster	3.21%	2.98%	\$6,630
Longmont	2.27%	2.25%	\$6,261

Administration & Support Services Program Key Indicators

Legal Support Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration and support.

Objectives

Effective, cost efficient and responsive legal advice for City Council, Management, and staff in legal matters pertaining to their official powers and duties. Represent the City in all legal proceedings, finalize all legal documents for the City.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
City Legal Work ¹	Hours				
Water Attorney Legal Work	Hours				
Urban Renewal Legal Work	Hours				
Legal Memorandums	Items				
Legislation Drafted ²	Items				
Education/Trainings Offered ³	Units				
Documents Prepared or Reviewed ⁴	Items				
Efficiency					
Ave Time to Process Contracts	Days/Contract				
City Legal Work \$/Year	\$				
Water Legal Work \$/Year	\$				
Urban Renewal Work \$/Year	\$				
Effectiveness					
Customer Service Survey Results ⁵	Rating 1 to 4				

¹ Includes formal and informal legal opinions or interpretations, research, and litigation by the City Attorney.

² Resolutions, proclamations, and ordinances considered by City Council.

³ Open government trainings also included in City Clerk/Public Records Sub-Program.

⁴ Contracts and agreements (new and amendments to existing) reviewed by City Council at regular meetings.

⁵ Based on evaluation survey rating customer service on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Administration & Support Services Program Key Indicators Public Information & Involvement Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Easy and timely access to all relevant information about City programs and services. Processes that give anyone interested opportunities to get involved and influence decision making.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Newsletters Produced	Units				
Meetings Broadcast on Channel 8/ Streaming Online ¹	Units				
Public/Media Inquiries ^{2&3}	Items				
Website Content Updates Monthly	Updates/Month				
Social Media Posts ⁴	Items				
Topics Posted on Engage Louisville	Items				
Efficiency					
Ave Response Time/Inquiry	Days/Inquiry				
Residents Who Speak at City Council Regular Meetings ⁵	Attendees				
Effectiveness					
Residents Subscribed to E-Newsletter	Subscribers				
Website Visitors	Visitors				
Social Media Followers ⁴	Followers				
Engage Louisville Users	Users				
¹ City Council, Planning Commission and Historic Preservation Commission Meetings. ² Inquiries tracked since August 2016. ³ Expect total to decline based on launch of Citizen Request Online Portal in 2017. ⁴ City of Louisville's Facebook followers. ⁵ Includes items both on and off the meeting agenda.					

Administration & Support Services Program Key Indicators Sustainability Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Use environmental, economic, and human resources to meet present and future needs without compromising the ecosystems on which we depend. Actively pursue energy efficient upgrades to realize cost savings and reduce environmental impacts.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Sustainability Programs ¹	Units				
Waste Generation and Diversion ²	Items				
Efficiency					
BTUs/Gross Square Foot ³	BTU/GSF				
Effectiveness					
GHG Emissions/per Capita (Metric Tons CO2) from Home Energy Consumption ⁴	GHG/Capita				
Water Use/per Capita	Gallons/Capita				
Energy Use/per Capita (Electricity) ⁵	kWh/Capita				
% of City Fleet Using Alternative Fuels	%				
Cost Savings from Energy Upgrades ⁶	\$ Saved				

¹ Based on Sustainability Action Plan Goal Matrix (percent of strategy line items with partial to substantial progress towards goal).

² Includes branch recycling, leaf drop off and scrap metal recycling.

³ Includes five largest City facilities: City Hall, City Services, Library, Police & Court, Recreation & Senior Center.

⁴ Based on most recent annual Xcel Community Energy Report (Residential CO2 emissions from Xcel energy / population = CO2 per capita). This is a different metric than what was used in 2016, which only accounted for home energy consumption.

⁵ Based on most recent annual Xcel Community Energy Report (Residential kWh from Xcel energy / population = kWh per capita).

⁶ Energy savings for projects during current year.

Community Design Program Key Indicators Community Design Sub-Program

Goals

Sustain an inclusive, family-friendly community with a small-town atmosphere, effective and efficient building services and effective preservation of the City's historic structures through a voluntary system.

Objectives

A well-connected and safe community that is easy for all people to walk, bike, or drive in. Neighborhoods that are rated highly by residents and thriving commercial areas. An open and inclusive long-range planning process with significant public participation.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Municipal Code Amendments	# Processed				
Long Rang Plan Projects	# Worked On				
Long-Range Planning Projects (Area Plans, Neighborhood Plans, etc.)	Hours (Estimates)				
Community Open Houses/Meetings	Events				
Efficiency					
\$/Code Amendment	\$/ Amendment				
\$/Long-Range Plan	\$/Plan				
Hours per Completed Plan ¹	Hours/Plan				
Staff Hours per Open House/Meetings	Hours/Event				
Effectiveness					
New Development Audit Rating ²	Rating				
¹ May not track by year because plans may take longer than one year to complete. ² Annual audit of how well developments satisfy design criteria. 1-5 rating, with 1 not meeting standard and has negative effect, 2 not meeting standard, 3 meets standard, 4 slightly exceeds standard and 5 greatly exceeds standard.					

Community Design Program Key Indicators Development Review Sub-Program

Goals

Sustain an inclusive, family-friendly community with a small-town atmosphere, effective and efficient building services and effective preservation of the City's historic structures through a voluntary system

Objectives

Review development applications and enforce the building, zoning and subdivision laws of the city to promote public health, safety, comfort, convenience, prosperity, general welfare and consumer protection.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Pre-Application Conferences	# Held				
Development Review Applications (PUD, SRU, Plats, etc.)	# Processed				
Administrative Reviews/Amendments	# Processed				
Building Permits Processed	# Processed				
Building Inspections Completed	# Completed				
Efficiency					
Direct Cost per Development Application	\$/Application				
Direct Cost per Building Permit Review	\$/Permit				
Direct Cost per Inspection	\$/Inspect				
Building Permit Review Time	Ave Review Time				
Development Review Time	Ave Review Time				
Effectiveness					
Building Inspection Rollovers	Ave/Month				
Customer Service and Program Rating ¹	Rating				

¹ Based on evaluation survey submitted with each permit and development plan application, rating scale of 4=Excellent, 3=Good, 2=Fair, 1=Poor.

Community Design Program Key Indicators Historic Preservation Sub-Program

Goals

Sustain an inclusive, family-friendly community with a small-town atmosphere through the effective preservation of the City's historic structures through a voluntary system.

Objectives

Provide incentives to preserve the historic character of old town to encourage the promotion and preservation of Louisville's history and cultural heritage. Provide incentives and processes to preserve historic buildings.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Historic Preservation Commission & Subcommittee Application Reviews	# Processed				
Administrative Reviews/Determinations	# Processed				
Social Histories Reports	# Reports				
Outreach Events	# of Events				
Special Projects (Preservation Master Plan, Historic Context Studies, etc.)	Hours				
Efficiency					
Direct Cost per HPC Applications Processed	\$/# Processed				
Direct Cost per Historic Preservation Administrative Review	# Processed/ FTE				
Public Hearing Application Review Time to HPC	Average Review Time				
Subcommittee Review Time	Average Review Time				
Administrative Demolition Application Review Time	Average Review Time				
Ratio of Grant Funds Awarded to Administrative Costs	% Grants to Admin Costs				
Effectiveness					
Historic Structure Assessments (HSA) Resulting in Landmarking ¹	% Approved to Completed				
Landmarked Structures	# per year				
Participants at Outreach Events	Average Participants				
Demolition Stays Resulting in Preservation ⁴	% Resulting in Preservation				

¹ Landmarking may not take place the same year as HSA.

Cultural Services Program Key Indicators Cultural Arts & Special Events Sub-Program

Goals

Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage. Continue City sponsored events.

Objectives

High-quality, diverse community-wide special events, public art, cultural arts programming for residents of and visitors to Louisville. Provide facilities for community cultural arts programming.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Cultural Council Events Managed	Events				
Collaboration with Other Arts Organizations	Hours				
Marketing Materials Produced ¹	Items				
Vendor Contracts Managed	Items				
Fall Festival	Attendees				
4 th of July Fireworks	Viewers				
Street Faire	Attendees				
LCC Events	Attendees/Capacity				
Public Art ²	Pieces				
Efficiency					
\$ per Event	Street Faire				
	July 4th				
	Fall Festival				
	LCC Events				
Marketing Impressions/Material Produced	Impressions				
Marketing Materials \$/Attendee	Cost/ Attendance				
Staff time/Volunteer Hours	Hours/Hours				
Effectiveness					
Average Rating of Programs ³	Rating on scale of 1 to 4				
Total LCC Revenue of Tickets Sold	\$				
Arts Center Utilization	Hours				

¹ Includes posters, e-newsletters, paid advertisements, handbills, radio ad copy, and press releases.

² Number of public artwork pieces under the care of the City and available for public viewing on an ongoing or rotating basis.

³ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Cultural Services Program Key Indicators Library Services Sub-Program

Goals

Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage.

Objectives

Provide information and technology to all members of the community, with assistance from an approachable, knowledgeable staff. Foster lifelong learning by delivering wide-ranging, hands-on learning activities and programs to all ages. Practice and reinforce the skills needed for reading readiness with young children so that they are poised to be successful learners when they enter school.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Check-outs and Renewals ¹	Items				
Library Card Holders	Resident Library Card				
Programs for Adults, Teens, and	# of Programs				
Programs for Adults, Teens, and Children ²	Attendance				
Ave Number of WiFi Users	Daily				
Visitors	Annual				
Efficiency					
Check-outs per FTE ³	Items/FTE				
Program Attendance per 1,000 Served ⁴	Units				
Summer Reading Program Participation (Age 11 and Under)	Total Registrants				
Study Rooms Booked	Ave.% Open Hours				
Ave Time from Item Check-in to Back on Shelf	Hours				
Ave. Days for Newly Acquired Items to be Ready for Checkout	Days				
Effectiveness					

¹ Includes Louisville items and other consortium items checked out.

² Staff-created and hosted programs.

³ For comparison purposes, the statewide average is 16,667. (Source: Library Research Service).

⁴ Statewide average is 543. (Source: Library Research Service).

Cultural Services Program Key Indicators Museum Services Sub-Program

Goals

Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage.

Objectives

Promote, collect, preserve, and interpret the history of Louisville, with emphasis on the coal mining period from 1877-1955. Make historical artifacts and documents accessible both physically and virtually. Educate children and adults about Louisville's past through programs, displays, and publications.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Total Collection Size ¹	Items				
Total Items Cataloged	Items				
Programs and Outreach Offered	Programs Offered				
Efficiency					
Attendance to Resident Ratio	Att/Population				
Average Attendance per Program	Att/Program				
Effectiveness					
Visitors	Annual				
Program and Outreach Attendance ²	Attendance				
Web Access Users (Site Visits)	Total Site Visits				
Historic Photos and Documents Catalogued and Accessible (Total) ³	Items				
Staff Time per Item Acquired	Hours				
History Foundation Paying Members ⁴	Members				
Percent of Residents Who are Members	% of Total				

¹ Includes digitized images.

² New programming added including First Friday Art Walk open houses.

³ Not all photos that the Museum has in its collection and digitizes may legally be made accessible online.

⁴ The families represented by family memberships are assumed to consist of an average of three people.

Economic Prosperity Program Key Indicators Business Retention and Development Sub-Program

Goals

Promote a thriving business climate that provides job opportunities, facilitates investment, and produces reliable revenue to support City services.

Objectives

Maintain positive business relationships throughout the community and assist property owners, brokers, and companies in finding locations and/ or constructing new buildings in the City. Attract and retain a diverse mix of businesses that provide good employment opportunities for Louisville residents.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Licensed Businesses ¹	Units				
Workload					
BAP Agreements Negotiated	Units				
Meetings Facilitated	Units				
Retention Visits	Units				
Lease Management (Old City Shops, Koko Plaza)	Items				
Efficiency					
Construction Dollars per BAP Incentive	\$				
Incentives per Job Added	\$				
Annual Sales Tax \$ per \$1.00 BAP Incentive	\$				
Effectiveness					
New Annual Sales Tax Revenue ²	\$				
Vacancy Rates ³	Office				
	Retail				
	Industrial				

¹ Sales & use tax accounts.

² Year-over-year change of total sales tax revenue.

³ Target rate is Office=10% to 15%, Retail=15%, Industrial=10% to 15%.

Open Space & Trails Program Key Indicators Acquisition Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Objectives

Maintain an up to date list of high-priority candidate parcels for acquisition. Contact each property owner and, based on the owner's expressed interests, determine the most effective strategy for voluntary acquisition of or easement on each candidate parcel. Maintain contact with each property owner consistent with their expressed interests. Voluntarily acquire candidate parcels at a price that reflects the current market value for comparable property (considering all development restrictions, size, location, existing development, and other relevant factors). Maintain funding for acquisition consistent with adopted Council policy.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
OSAB Ranked & Council Reviewed Candidate Parcel ¹	Units				
Property Owners Contacted	Contacts				
Efficiency					
Number of Properties Actively Worked on	Units				
Effectiveness					
Candidate List is Up-to-Date	Annual Review				
Rights of First Refusal Secured	Rights				
Conservation Easements Secured	Units				
¹ OSAB has ranked and Approved.					

Open Space & Trails Program Key Indicators Education and Outreach Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation

Objectives

To inform and educate residents and visitors about the City's diverse Open Space properties and the many benefits associated with these lands. To involve residents and visitors in activities that encourage understanding and stewardship of these lands.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Education Programs	# of Programs				
Volunteer Programs ¹	# of Programs				
Efficiency					
Average Participants per Education Program ²	Participants/ Program				
Total Hours Donated to Volunteer Programs	Hours				
Effectiveness					
Average Overall Rating of Education Programs ³	Rating on Scale of 1 to 4				
Average Overall Rating of Volunteer Programs ³	Rating on Scale of 1 to 4				
Better Understanding of Open Space Attributes ⁴	Rating on Scale of 1 to 4				
¹ Volunteer programs include: Adopts, OSAB, Weed Whackers, Raptor Monitors, Burrowing Owls, Photo Points, and Group Projects (each individual group project). ² This is the true average that includes highly attended education programs (i.e. school assemblies (210 & 131), CSU weed tour (175)). When high-attended programs are subtracted from tally the average is 12. ³ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor. ⁴ This question has been added to the evaluation survey and will be included in 2018.					

Open Space & Trails Program Key Indicators Maintenance and Management Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Objectives

Manage the City's Open Space properties in a manner consistent with good stewardship and sound ecological principles that benefits citizens of Louisville by promoting native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
City Owned Open Space Acreage	Acres				
Open Space Expenditures ¹	Total Exp				
Hours of Weed Control (Chemical) ²	Hours				
Hours of Weed Control (Mechanical) ^{2 & 3}	Hours				
Contracts Managed Annually	Contracts				
Ranger Naturalist Enforcement Contacts with Users	Citations or Penalty Assessment/Written Warnings/Verbal Warnings				
Efficiency					
Open Space Expenditures per Acre	Exp/Acres				
\$ per Acre of Weed Control ⁴	\$/Acre				
Colorado "A List" Species Treated	% Treated				
Effectiveness					
% of Acreage Free of High Priority Weeds	% of total				
Percentage of all Open Space Zoned	% of Total				
Percentage of all Open Space Designated ⁵	% of Total				
¹ Expense for the Admin & Operations Sub Program. ² Includes contractor, staff, and volunteer effort. ³ Includes hours provided by goat grazing (336 hrs). Grazing hour calculated by herd not per goat. ⁴ Contractual only. 2017 is the average of both the herbicide contracts (\$1,210.50/acre) & goat grazing contract (\$2,500/acre). In addition, more acreage was back pack sprayed in 2017 which made the cost (labor) of herbicide spraying more expensive in 2017. ⁵ OSAB has made a recommendation, City Council review will occur in September.					

Open Space & Trails Program Key Indicators

New Trails Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Objectives

Construct the highest priority new trails and trail connections to enhance the trail system in a manner consistent with City Council adopted plans.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Public Meetings for New Trails	Meetings				
Length of New Trails ¹	Feet				
Number of New Trail Connections	Connections				
Efficiency					
\$ per square Foot ²	\$/Foot				
Effectiveness					
Number of Trail Connections and Crossings Remaining to be Completed ¹	Total				
¹ Includes trails identified in the "New Trails" and "Wayfinding" CIP's. ² Includes construction costs only (not design) for segments actually built in a particular year.					

Open Space & Trails Program Key Indicators Trail Maintenance Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Objectives

Maintain all trails to a satisfactory level to encourage recreation and to enable safe walking, running and bike riding around Louisville.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Trails - Total Miles in Open Space	Miles				
Trails - Soft Surface in Open Space	Miles				
Trails - Hard Surface in Open Space	Miles				
Efficiency					
Sub-Program Cost per Mile	\$/Mile				
Time to Resolve Reported User Safety Maintenance Item	Days				
Effectiveness					
OSAB Maintenance Rating ²	OSAB Rating				
¹ Based on proposed 2017-2018 Budget Sub Program. ² Based on annual OSAB review of each trail segment with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor. OSAB finalized the survey questions in 2017 and will implement in 2018.					

Parks Program Key Indicators Cemetery Sub-Program

Goals

Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit of see; sports facilities that are fully used and properly maintained; and a final resting place that meets community needs

Objectives

Provide a suitable final resting place that meets community needs.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Total Acreage	Acres				
Plots-Occupied ¹	Plots				
Plots-Vacant ²	Plots				
Plots Sold	Plots				
Efficiency					
Cost to Inter (Adult Size) ³	Ave \$/Per				
Cost to Inter (Cremation) ³	Ave \$/Per				
Cost per Plot ⁴	Ave \$/Plot				
Acreage Maintained/FTE	Acres/FTE				
Effectiveness					
PPLAB Rating ⁵	1 to 10				
Projected Supply of Plots Relative to Demand ⁶	Years of Supply				

¹ Number was reached by a survey estimate.

² There are approximately 5,200 plots in the cemetery comprised of full-size, infant and cremation. The numbers reflect plots that are not interred.

³ Cost for opening and closing may increase due to Saturday burial, less than 48 hour notice and vault pricing.

⁴ Cost shown is for a resident rate full-size plot. Different rates exist for resident and non-residents for: full-size, infant and cremation plot sizes.

⁵ Staff will ask PPLAB to rate.

⁶ Estimate is based on full-size plot size. Cremation plot supply will run out quicker.

Parks Program Key Indicators Parks Sub-Program

Goals

Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visits or see; sports facilities that are fully used and properly maintained.

Objectives

Well maintained, popular parks and facilities that provide multiple outdoor opportunities for residents of and visitors to Louisville to enjoy.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Total Park Acreage	Acres				
Irrigated Park Acreage	Acres				
Non-irrigated Park Acreage	Acres				
Park Maintenance ¹	Hours				
Adopt a Park Program ²	Programs				
Efficiency					
Park Expenditures per Acre	Total \$/Acre				
Facility Shelter Rentals	Reservations				
Effectiveness					
PPLAB Rating ³	1 to 10				
Net Savings from Using Volunteers ⁴	\$				

¹ Hours are estimates. Hours only account for Louisville employees. Volunteer and contractual hours are not included.

² Figures represent number of adopt-a-park programs.

³ Based on annual review by the Parks and Public Landscape Advisory Board.

⁴ Gross savings estimated around \$3,500 per year. Estimate 50% deduction for staff time.

Public Safety Program Key Indicators Code Enforcement Sub-Program

Goals

Police and other City staff working with the community to help ensure safety, satisfy residents' expectations that individuals observe the City's Municipal Code and State Law, and a justice system that is fair, effective, and efficient.

Objectives

Judiciously enforce the municipal code; including parking, junked vehicles, uncontrolled weeds, and stray dogs. Work with residents and the business community to achieve compliance with City ordinances. Emphasize education and voluntary compliance over punitive enforcement through the Courtesy Notice program.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Housing Units	Units				
Workload					
Code Violation Summons	# of Summons				
Code Violation Warnings	# of Warnings				
Patrol Hours	Hours				
Code Reports	CE Reports				
Animals Impounded	Impounds				
Parking Spaces w/ Restricted Hours	Spaces				
Parking Citations Issued	Citations				
Efficiency					
Parking Spaces Monitored per Hour	Spaces/Hour				
Ave. # of Days to Achieve Voluntary Compliance or Initiate Inducement Process	Days				
Properties Monitored per FTE	Properties/FTE				
Effectiveness					
Cases Brought into Voluntary Compliance/ All Cases Initiated	Voluntary/Total				
Code Compliance Education Materials Published and/or Communicated	Publications				
Code Violation Reoccurrences	Repeat Violations				
* New code officer hired in 2017 and as result numbers for 2017 are expected to be lower than 2016. An increased is expected for 2018.					

Public Safety & Justice Program Key Indicators Municipal Court Sub-Program

Goals

Police and other City staff working with the community to help ensure safety, satisfy residents' expectations that individuals observe the City's Municipal Code and State Law, and a justice system that is fair, effective, and efficient.

Objectives

Maintain accurate permanent records of citations and payments, administer fair and competent hearings, treat all citizens fairly and equally.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Total Caseload	Total Cases				
Cases Resolved through Mail-in Option	Mail-in Option				
Caseload Requiring Court Hearing	Court Hearings				
Cases Requiring Jury Trial	Jury Trials				
Efficiency					
Ratio of Cases to FTEs ¹	Ratio				
Average Staff Time per Case	Hours				
Average Time for Resolution of Cases	Days				
Effectiveness					
Average Overall Rating of Programs ²	Rating on Scale of 1 to 4				

¹ Includes Court staff, City Clerk staff, Judge, and prosecuting attorney.

² Based on evaluation survey provided with each summons with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Public Safety & Justice Program Key Indicators Patrol and Investigation Sub-Program

Goals

Police and other City staff working with the community to help ensure safety, satisfy residents' expectations that individuals observe the City's Municipal Code and State Law, and a justice system that is fair, effective, and efficient.

Objectives

Maintain community safety and a low crime rate through community engagement, effective patrol and efficient response times. Emphasize prevention-oriented police services by engaging community groups in effective partnerships.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Outreach Programs	Programs				
Unduplicated Program Participants	Participants				
Calls for Service	Calls				
Watch Total ¹	Hours				
Case Investigation	Hours				
Total Cases Assigned for Follow-up	Cases				
Arrests	Items				
72-Hour Mental Holds	Items				
Addiction Recovery Center Holds	Item				
Reports (Crime, Incident, and Traffic Accident)	Items				
Traffic Citations	Citations				
Efficiency					
Ave. Staff Time per Program Participant	Participants/FTE				
Ave. Response Time for Priority 1 Calls	Minutes				
Cases Followed-up per FTE	Units				
Effectiveness					
Cases Cleared	Cases Cleared				
City of Louisville Crime Rate ²	Crime Rate				
¹ 2015 staffing reflects officers working 21 FTEs with 80% of time on patrol. 2016 staffing reflects officers working 25 FTEs (2 vacancies) and 2017 staffing reflects 27 FTEs (full staffing). ² National Incident Based Records Part 1 and Part 2 crimes.					

Recreation Program Key Indicators Adult Activities Sub-Program

Goals

Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Objectives

Encourage physical activity, intellectual stimulation, and social well-being by offering adult sports leagues, adult educational programs, and other events.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Adult Population ¹	Residents 18-59 Years of Age				
Workload					
Adult Fitness Classes Offered	Classes				
Catalog	#				
Facilities/Equipment Maintained	Units				
Efficiency					
Cost Recovery of Adult Programs (Council Policy Target is 100%)	%				
Effectiveness					
Adult Participation in Fitness Classes	Total Attendance in Classes				
Average Overall Rating of Programs ²	Rating on Scale of 1 to 4				

¹ Based on the most recent [Census Data](#) with "Adult" defined as those 18 years to 59 years old.

² Based on evaluation survey submitted in periodic surveys for Adult Rec programs with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Recreation Program Key Indicators Aquatics Sub-Program

Goals

Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Objectives

Provide comprehensive aquatics programming that meets the needs of the community through highly accessible, enjoyable, and varied opportunities for learning and recreation. Offer a safe, responsive and welcoming aquatics environment that promotes the health and well-being of residents and visitors.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Water Aerobics Classes ¹	Classes				
Group Swim Lessons ²	Classes				
Private Lessons ³	Classes				
Pool Maintenance ⁴	Hours				
Swim Lesson Participation	Attendees				
Contract Pool Rental	Lane Hours Rented				
Open Swim ⁵	Hours				
Efficiency					
Private Lesson Participant Cost	\$/Class				
Swim Lesson Participant Cost	\$/Class				
Group Pool Rental	Hour				
Effectiveness					
Water Aerobics Participation	Class Attendance				
Net Revenue of Rec Center Pool	Net Rev				
Net Revenue of Memory Square Pool	Net Rev				
Average Rating of Programs ⁶	1 to 4				

¹ Aerobics classes calculated 15 week @ 50 weeks. 1a. Staff doesn't have accurate numbers to represent actual but will in the future.

² Total number of lessons conducted.

³ Total number of hours private lessons conducted. * Based on no splash pool for lessons.

⁴ Maintenance hours calculated by .25 hour of maintenance completed by part-time staff during operational hours and scheduled shifts and the average of full-time staff 1 hours/week backwashing, 31hours/day pool chemistry and mechanics.

⁵ Hours calculated when the splash or main pools were designated as open swim.

⁶ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Recreation Program Key Indicators Golf Course Sub-Program

Goals

Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Objectives

Provide an enjoyable, yet challenging course for residents and visitors of all skill levels. Attract and retain golfers by offering competitive rates and amenities, continuous maintenance and professional management. Operate as an Enterprise by generating sufficient revenue to cover operations, debt service and capital replacement.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Total Rounds	Rounds				
Season Passes	Units				
Cart Rentals	Units				
Total Playable Days ¹	Playable Days				
Guest Lessons Attended	Hours				
Course Maintenance	FTEs				
Marketing Effort	Hours				
Tournaments/Outings/Club Events	Events				
Efficiency					
Average Revenue per Round	\$/Round				
Cart Rental Rev./Cart Lease Debt Service	Rev/Exp				
Average Revenue per Playable Day ¹	Rev-Op Exp				
Effectiveness					
Net Revenue or (Loss) ²	\$				
Resident Participation ("Played Golf at the Coal Creek Golf Course") ³	% Response				
Overall Quality of the Coal Creek Golf Course Golfer Rating ⁴	Rating on scale of 1 to 5				
Marketing Effectiveness ⁵	TBD				

¹ Intermittent or steady rain exceeding 0.25 inches over more than one hour, wind speed exceeds 19 miles per hour, temperatures less than 46 and more than 94 degrees and these NON-playable day criteria are present for more than 50% of playable hours.

² After 100% of capital expenditures.

³ Based on revised categorization of players offering resident discounts to confirmed Louisville residents.

⁴ Based on evaluation survey submitted at conclusion of each round with rating on a scale of 5=Excellent, 4=Good, 3=average, 2= below average, 1=Poor.

⁵ Includes following marketing efforts: Website, Denver Golf Expo, Avid Golfer, Golf Now, Rock Creek Living, Golf Passport, and Unlimited Card.

Recreation Program Key Indicators Senior Activities and Services Sub-Program

Goals

Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Objectives

Encourage physical activity, intellectual stimulation, and social well-being through programs and services for persons 60 and older.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Senior Population ¹	Residents Greater than 59				
Workload					
Special Events	Events				
Health and Wellness Events	Items				
Fitness and Sports Events	Items				
Trips	Events				
Daily Lunch Program	Days Open				
Classes and Workshops	Events				
Volunteer Opportunities	Hours				
Drop in Programs ²	Items				
Resources – Information & Referrals	Contacts				
Resources – Community Outreach	Participants				
Resources – Support Groups	Participants				
Resources – Loan Closet	Check Outs				
Efficiency					
Average Cost per Participant Lunch ²	\$/Participant				
Average Cost per Participant ³	\$/Participant				
Effectiveness					
Average Overall Rating of Programs ⁴	Rating on scale of 1 to 4				
Average Participants per Day Trip	Att/Trip				
Average Participants Lunch Bunch	Att/Trip				
Average Participants Dinner Group	Att/Trip				
Average Lunch Count	Att/Daily				

¹ Based on 2013 demo from Age Well BOCO Plan and added 150/year. Compared to 2012 CASOA figure to 2013 went up 150.

² Amount of Caterers Cost per meal charged. Does not include \$25/day delivery.

³ Amount of expenses for 2016/number of meals ordered; budgeted amount/estimated number of meals ordered for 2016, 2017

⁴ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Recreation Program Key Indicators Youth Activities Sub-Program

Goals

Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Objectives

Provide programs which stimulate physical, social, and cognitive skills for the youth of Louisville. Encourage community responsibility through volunteer service that supports the well-being of the community. Provide an individualized learning environment in which each child may grow and learn at their own pace.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Youth Population ¹	Youth 0-17				
Workload					
Summer Day Camp Attendees	Participants				
Preschool Program Attendees	Participants				
Teen Program Attendees	Participants				
Youth Sports Attendees ²	Participants				
Nite at the Rec Attendees	Participants				
Catalog	#				
Efficiency					
\$ per Camp Participant	Expense/Participant				
\$ per Preschool Participant	Expense/Participant				
\$ per Teen Program Participant	Expense/Participant				
\$ per Youth Sports Participant	Expense/Participant				
\$ per Nite at the Rec Participant	Expense/Participant				
Effectiveness					
Average Overall Rating of Programs ³	Rating on Scale of 1 to 4				
Total Youth Activities Participants	Participants				
¹ Based on the most recent Census Data with Youth defined as ages 17 and younger. ² Total participants each season. Not unique individuals because many participate in more than one sport or session. ³ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.					

Transportation Program Key Indicators Transportation Infrastructure Maintenance Sub-Program

Goals

A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Conserve natural resources by maintaining streets cost-effectively before they reach a point of rapid failure. To ensure a high quality of life and to provide services equitably, no street will be in poor condition. Streets and intersections are monitored, maintained, and adequately lit to move people, bikes and cars safely and efficiently. All arterial and collector streets have marked bicycle lanes. All streets have well maintained sidewalks.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Street Area Resurfaced	SY				
Sidewalk Repaired	SF				
Striping	SF				
Street Area Patched	SY				
Street Area Crack Sealed	LB				
	SY				
Efficiency					
Ave. Cost per Resurfaced Street Area	\$/SY				
Ave. Cost per Resurfaced Sidewalk Area	\$/SF				
Ave. Cost per Patched Area	\$/SY				
Ave. Cost for Crack Sealing	\$/SY				
Electricity Cost per Light	\$/Light				
Effectiveness					
Overall Pavement Condition (Target >75)	PCI ¹				
Miles of Street in Poor Condition of PCI ¹ <35 (Target 0 miles) ²	Miles				
Average Condition of Local Streets ²	PCI ¹				
Average Condition of Collector Streets ²	PCI ¹				
Average Condition of Arterial Streets ²	PCI ¹				
¹ PCI is the Pavement Condition Index. ² Based on street survey conducted in 2015. *Information determined by condition survey.					

Transportation Program Key Indicators Planning and Engineering Sub-Program

Goals

A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Design infrastructure to adopted standards that meets the transportation needs of the City. Collaborate with partner agencies (RTD, CDOT) to ensure residents have adequate multimodal transportation options. Proactively redesign the street network as regulations and technology change our transportation needs over time.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Active Projects	Items				
Community Requests ¹	Items				
Efficiency					
Project per Project Manager	Projects/FTE				
Staff Cost % of CIP (Overhead)	%				
Effectiveness					
Number of Traffic Accidents	Accidents				
Street and Intersection LOS ²	Grade				
¹ Official requests from residents for transportation improvements. ² Peak Hour Level of Service for Arterial streets.					

Transportation Program Key Indicators Snow & Ice Removal Sub-Program

Goals

A safe well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Safe traveling conditions for pedestrians and motorists; cost effective snow and ice control services; assist Police, Fire and Emergency Medical Services in fulfilling their duties; safe, passable streets, school bus routes and hard surface trails; safe access to City facilities; and snow cleared within 24 hours from sidewalks that are the City's responsibility.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Miles of Streets Plowed	Lane Miles				
City Facilities Shoveled ¹	Square Feet				
Public Parking Lots Plowed ¹	Square Feet				
Miles of Sidewalks and Trails Plowed ¹	Miles				
Deicer Used	Tons				
Category II to IV Snow Events ²	Events/Year				
Efficiency					
Average Cost per Category II Event	\$/# Storms				
Average Cost per Category III Event	\$/# Storms				
Average Cost per Category IV Event	\$/# Storms				
Ave Time to Resolve Category II Events ³	Nearest Hour				
Ave Time to Resolve Category III Events ³	Nearest Hour				
Ave Time to Resolve Category IV Events ³	Nearest Hour				
Effectiveness					
Reported Accidents	Filed PD Report				

¹ Completed by Parks Department.

² Category II=2' to 6"; Category III= 6" to 12"; Category IV= over 12".

³ Time from first plow out to all plows back.

Transportation Program Key Indicators Streetscapes Sub-Program

Goals

A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Safe, visually appealing, appropriately lit and inviting streets, sidewalks and publicly-owned areas adjacent to streets and sidewalks.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Turf Maintenance ¹	SF				
Trees Pruned/Removed ²	Trees				
Planting Bed Maintenance ³	SF				
Total SF of Streetscapes ⁴	SF				
Total SF of Irrigated Streetscapes ⁵	SF				
Total Hard Surface Streetscapes ⁶	SF				
Street Lights	Items				
Efficiency					
Cost per 1,000 SF Turf	\$/1,000 SF				
Cost per Tree	\$/Tree				
Cost per 100 SF Planting Bed	\$/100SF				
Water Score (Irrigation Gal/SF)	Gal/SF				
Effectiveness					
PPLAB Rating ⁷	1 to 4				

¹ Turf Maintenance – Any mowed ROW's adjacent to any public street, includes irrigated and non-irrigated.

² Trees Pruned/Removed – Trees adjacent to a public street, located on medians, located in entry features and located in adjacent ROW's.

³ Planting Bed – Landscape beds (Perennial), Annual Flower beds.

⁴ Streetscape - Any public property adjacent to a public street. Examples are medians, ROW's, and entry features.

⁵ Irrigated Streetscapes – Irrigated medians, Irrigated adjacent ROW's, irrigated entry features and gateways (S-3 – Dillon/McCaslin, Gateway – McCaslin/South Boulder Rd.).

⁶ Hard Surface Streetscapes – examples: cobblestone beds, crusher fines, concrete, brick and asphalt.

⁷ Based on annual review by the Parks and Public Landscape Advisory Board.

* In the future we will be utilizing a work order management system and tracking all types and quantities of work. This will give us excellent baseline data for future budget formulation. We will also be completing the data in the GIS to give us accurate quantities of all publicly owned vegetation assets. Until this data is collected and a work order system incorporated, the majority of the information provided should be utilized as estimates only.

Utilities Program Key Indicators Solid Waste, Recycling, and Composting Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Enable residents to dispose of their solid waste in a convenient, environmentally responsible, cost effective manner.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Total Single Family Households ¹	Households				
Workload					
Total Single Family Households Served ²	Households				
Efficiency					
Total Expenditures per Ton of Material	\$/Ton				
Average Monthly Billing Cost/Account	\$				
Solid Waste Tonnage (Landfill)	Tons				
Recyclables Tonnage	Tons				
Compostable Materials Tonnage	Tons				
Effectiveness					
% of Waste Diverted from Landfill ³	%				
Solid Waste Lbs/Household (Landfill)	Lbs/Household				
Recyclables Lbs/Household	Lbs/Household				
Compostable Materials Lbs/Household	Lbs/Household				

¹ Includes all single family households charged the hazardous waste fee.

² Includes all single family households receiving Western Disposal trash collection services.

³ Includes branch recycling, leaf drop off, and scrap metal recycling.

Utilities Program Key Indicators Stormwater Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Maintain our storm water system to protect Coal Creek specifically and the natural and built environment generally. Proactively reduce pollutants in the water by educating the public, sweeping the streets, maintaining an efficient & effective storm water system and leveraging intergovernmental partnerships.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Inlets Cleaned	Count/Total				
Quality Monitoring Tests	Tests				
Street Sweeping	Lane Miles				
Public Information and Education Items	Events				
Efficiency					
Cost per Mile of Collection System	\$/Mile				
Maintenance and Repairs per FTE	MR/FTE				
Effectiveness					
CDPHE Compliance	Full Compliance				
Number Illicit Discharges	#				
Number of Times Each Street is Swept	Times				
* Significant changes from 2015 to 2016 and beyond are due to the change to a program budget and thus a change in allocations. ** To be determined.					

Utilities Program Key Indicators Wastewater Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Protect public health and the environment by collecting and treating wastewater in compliance with Federal, State, and Local laws.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Sewer Line Jetting and Cleaning	Linear Feet				
Industrial Pretreatment Program	# of SIUs				
Efficiency					
Average Wastewater Treated (Daily)	MGD				
Treatment Cost per 1,000 Gallons ¹	\$/1,000 Gallons				
Energy Usage per MGD	Energy(kWh)/MG				
Available Reclaimed Wastewater Used ²	%				
	MG				
Effectiveness					
CDPHE Compliance	Full Compliance				
USEPA Compliance	Full Compliance				
Odor Complaints ³	Complaints				
¹ The acceptable range for treatment operating cost per thousand gallon is between \$0.95 and \$3.25 ² The City's water rights limit the total amount of wastewater that may be used to 65 MG. ³ The acceptable range for odor complaints is between 0 and 10. * Significant changes from 2015 to 2016 and beyond are often due to the change to a program budget and thus a change in allocations. ** Low level Mercury and Effluent toxicity test for quarter two missed due to start-up of new plant. *** Pass-Through of copper due to excessive levels from Significant Industrial User discharge exceeding authorized limits established in their permit.					

Utilities Program Key Indicators Water Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Consistently provide safe and great tasting water, routinely testing quality for compliance with State and Federal Standards. Operate and maintain facilities efficiently, allowing for reasonable and equitable rates while maintaining optimal quality.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Surveys to Detect Water Main Leaks	Feet				
Water Main Flushing	Feet				
Water Main Valves Exercised ¹	Units				
Potable Water Measured and Billed	MG				
Hydrants Maintained ¹	Units				
Potable Water Produced Annually (MG) ²	HBWTP				
	SCWTP				
Efficiency					
Energy per MGD	E/MGD				
Potable Water Unaccounted ³	%				
Cost per MGD Billed	\$/MGD				
Effectiveness					
Compliance with State & Federal Standards ⁴	Full Compliance				

¹ L stands for Low Pressure Zones, M stands for Mid Pressure Zones and H stands for High Pressure Zones. One zone is exercised/maintained each year.

² HBWTP is the Howard Berry Water Treatment Plant, SCWTP is the Sid Copeland Water Treatment Plant.

³ Doesn't include non-revenue water such as Hydrant Flushing, Backwash, etc. (just Metered vs Produced).

⁴ Volatile Organic Compound (VOC) testing completed two weeks late.

* Significant changes from 2015 to 2016 and beyond are often due to the change to a program budget and thus a change in allocations.

**SUBJECT: RECREATION & SENIOR CENTER – COST CENTERS AND
CORRESPONDING REVENUE**

DATE: FEBRUARY 19, 2018

PRESENTED BY: KEVIN WATSON, FINANCE DIRECTOR

SUMMARY:

The Finance Committee has requested a discussion on the revenue and expenditure reporting structure for the Recreation & Senior Center.

All *operating* revenue and expenditures are a part of the General Fund. However, these elements can be easily extracted and compared, as exemplified in the first attachment to this communication. The attached Summary of Revenue & Expenditures compares total operating revenue with total operating expenditures. The calculation of a revenue coverage percentage and the amount of operational deficit are highlighted.

The revenue and expenditures associated with the Recreation & Senior Center Upgrade Project are accounted for in the Recreation Center Construction Fund. All other capital outlay associated with the Recreation & Senior Center's Capital Improvement Program is funded by the City's 1% sales tax and is accounted for in the Capital Projects Fund. The capital outlay elements are also easily extracted and could be added to the Summary of Revenue & Expenditures.

All revenue and expenditures in the Recreation Program, both operating and capital from all funds, can also be easily extracted and compared as exemplified in the second attachment to this communication, which consists of nine pages. These are the tables that are presented in the City's budget documents.

These two attachments are provided to show what types of financial reporting are currently available through the general ledger and to help guide the discussion of what the Finance Committee would like to see in the future.

City of Louisville, Colorado
Recreation Center & Memory Square Pool
Summary of Revenue & Expenditures
2016 - 2021

Reference Number	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Projection	2020 Projection	2021 Projection
Recreation Revenue (by line item):								
101053-413100	Sales Tax	-	-	623,430	641,810	661,060	680,890	701,320
101053-413200	Use Tax - Consumer	-	-	81,960	72,940	74,400	75,890	77,410
101053-414100	Use Tax - Auto	-	-	95,700	98,090	100,540	103,560	106,670
101053-415100	Use Tax - Building Materials	-	-	66,090	80,340	44,350	34,730	20,000
101053-415130	Use Tax - Site Improvements	-	-	1,480	1,060	1,080	1,100	1,120
101053-434400	Senior Grants	8,210	5,205	6,000	6,000	6,000	6,000	6,000
101053-437300	Senior Meals Reimbursement	43,838	50,788	50,000	50,790	50,790	50,790	50,790
101053-441130	Wedding Ceremony Fee	135	-	-	-	-	-	-
101053-445100	Rec Center Membership Fee	763,710	784,744	631,120	627,710	877,000	894,190	906,250
101053-445110	Rec Center Daily User Fees	88,423	85,709	69,630	68,620	135,800	138,520	141,290
101053-445120	Rec Center Merchandise	902	1,208	1,500	1,500	1,500	1,500	1,500
101053-445121	Rec Center Nite at the Rec	44,330	42,412	40,000	41,810	46,510	46,590	47,030
101053-445122	Rec Center Nite@Rec Merchandis	13,919	13,036	12,000	12,740	14,860	15,420	15,420
101053-445125	Rec Center Child Care Fees	9,640	10,940	8,550	9,770	11,080	11,190	11,250
101053-445127	Rec Center Triathlon Event	10	-	-	-	-	-	-
101053-445130	Rec Center Concession Fees	8,135	9,094	9,000	9,000	9,500	9,500	9,500
101053-445136	Rec Center - Rentals	73,531	20,137	12,980	10,070	23,270	23,270	23,270
101053-445139	Unclassified - Rentals	27,365	28,274	29,290	28,560	28,840	29,120	29,400
101053-445140	Rec Center Swim Lessons	102,823	119,516	88,320	95,680	119,160	124,580	131,080
101053-445141	Rec Center Aquatics Contracted	22,668	29,230	19,060	25,320	28,700	32,080	33,770
101053-445142	Rec Center Aquatics Red Cross	220	765	500	500	500	500	500
101053-445143	Rec Center Youth Swim Team	22,290	20,269	18,000	18,590	20,660	21,690	23,760
101053-445145	Memory Square Swim Admission	35,669	30,370	28,000	23,840	29,800	29,800	29,800
101053-445146	Memory Square Swim Lessons	4,619	565	1,500	1,500	1,000	1,100	1,300
101053-445150	Rec Center Youth Activity Fees	189,164	221,805	210,000	221,800	227,080	230,250	232,360
101053-445151	Rec Cen Youth Activ Contracted	45,755	37,255	45,760	37,260	26,060	27,690	29,320
101053-445152	Rec Center Youth Red Cross	1,214	-	-	-	-	-	-
101053-445160	Rec Center Adult - Fitness	108,114	81,496	71,000	73,240	84,070	84,330	84,590
101053-445161	Rec Cen Adult Fit Contracted	46,903	41,158	42,000	41,160	41,160	41,160	41,160
101053-445162	Rec Center Adult Fit Red Cross	512	351	700	700	700	700	700
101053-445170	Rec Center Youth Sports Fees	112,638	129,714	126,000	129,820	133,940	136,000	137,030
101053-445171	Rec Cen Youth Sports Contractd	25,556	19,887	22,000	20,470	21,400	22,330	23,260
101053-445180	Rec Center Adult Sports Fees	43,017	40,259	44,500	40,700	41,610	42,070	42,530
101053-445190	Senior Fees	75,357	80,792	65,000	65,640	82,810	83,310	83,810
101053-445191	Senior Fees - Contracted	15,280	14,348	10,000	11,570	15,040	15,330	15,620
101053-445192	Seniors-Grants & Contributions	1,950	-	-	-	-	-	-
101053-445193	Senior Meals Contributions	16,499	15,185	12,500	11,500	15,180	15,180	15,180
Total Recreation Revenue		1,952,396	1,934,510	2,543,570	2,580,100	2,975,450	3,030,360	3,073,990
As Percent of Total Expenditures (Coverage)		67%	69%	76%	77%	72%	70%	68%
Recreation Expenditures (by division total):								
101442	Recreation Center Building Maintenance	-	392,144	814,400	814,400	1,479,880	1,530,400	1,578,830
101710	Parks & Recreation Administration	-	19,640	33,990	33,990	35,400	36,880	38,410
101721	Recreation Center Management	-	450,867	449,320	449,320	471,930	495,490	520,260
101722	Recreation Center Aquatics	609,530	501,057	517,100	517,100	546,160	573,870	603,060
101723	Fitness & Wellness	258,799	168,355	178,230	178,230	187,170	196,490	206,270
101724	Youth Activities	414,825	303,410	325,790	325,790	342,330	359,650	377,850
101725	Memory Square Pool	232,613	147,251	157,290	157,290	165,360	173,750	182,570
101726	Youth Sports	340,936	199,341	199,250	199,250	209,520	220,230	231,500
101727	Adult Sports	195,989	38,218	42,400	42,400	44,570	46,810	49,180
101728	Seniors	392,891	320,920	327,390	327,390	345,510	363,710	382,940
101731	Senior Meals	253,328	139,668	152,690	152,690	161,160	169,500	178,270
101732	Nite at the Rec	206,114	98,472	105,690	105,690	110,890	116,280	121,940
101737	Memory Square Building Maintenance	-	33,100	38,360	38,360	40,960	43,720	46,700
Total Recreation Center/Memory Square Expenditures		2,905,024	2,812,442	3,341,900	3,341,900	4,140,840	4,326,780	4,517,780
Operational Deficit (Exp > Rev)		(952,628)	(877,932)	(798,330)	(761,800)	(1,165,390)	(1,296,420)	(1,443,790)

Program 53: Recreation

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Program Expenditures [1]						
Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	2,733,470	2,904,314	2,983,320	79,006	3%	58%
Supplies	270,169	320,492	307,300	(13,192)	-4%	6%
Services	1,261,273	1,293,304	1,718,780	425,476	33%	33%
Capital Outlay	262,580	162,798	165,908	3,110	2%	3%
Total Program Expenditures	4,527,492	4,680,908	5,175,308	494,400	11%	100%
Full-Time Equivalents (FTE's)	53.01	56.50	53.32	(3.18)	-6%	

Program Revenue [1]						
Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Youth Activity Fees	442,215	465,470	464,310	(1,160)	0%	11%
Adult Activity Fees	198,547	165,720	158,200	(7,520)	-5%	4%
Senior Activity & Service Fees	161,134	170,110	143,500	(26,610)	-16%	3%
Aquatics Fees	188,289	188,690	155,380	(33,310)	-18%	4%
Golf Course Fees & Other Revenue	1,429,445	1,604,920	1,675,830	70,910	4%	40%
Program-Wide Revenue [2]:						
Sales & Use Taxes	-	-	868,660	868,660		21%
Rec Center Membership Fees	763,710	789,010	631,120	(157,890)	-20%	15%
Rec Center Daily User Fees	88,423	86,970	69,630	(17,340)	-20%	2%
Rec Center Concession Fees	8,135	9,000	9,000	-	0%	0%
Rec Center Rentals	100,896	54,960	42,270	(12,690)	-23%	1%
Other Miscellaneous Revenue	1,047	1,500	1,500	-	0%	0%
Impact Fees	449,631	49,180	-	(49,180)	-100%	0%
Total Program Revenue	3,831,472	3,585,530	4,219,400	633,870	18%	100%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(696,020)	(1,095,378)	(955,908)	139,470		
Surplus/(Deficiency) Per Resident	(33)	(52)	(45)	7		

Notes:

[1] This program table excludes all revenue and expenditures from the Recreation Center Construction Fund.

[2] Program-wide revenue is not allocated to the Sub-Program tables and is only presented in the Program table.

Sub-Program 530: Recreation Center Management

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	-	339,535	333,950	(5,585)	-2%	74%
Supplies	-	26,620	26,910	290	1%	6%
Services	-	97,748	88,460	(9,288)	-10%	20%
Capital Outlay	-	-	-	-		0%
Total Sub-Program Expenditures	-	463,903	449,320	(14,583)	-3%	100%
Full-Time Equivalents (FTE's)	-	8.06	8.06	-	0%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
				-		
Total Sub-Program Revenue	-	-	-	-		
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	-	(463,903)	(449,320)	14,583		
Surplus/(Deficiency) Per Resident	-	(22)	(21)	1		

Sub-Program 531: Youth Activities

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	640,659	473,263	488,120	14,857	3%	77%
Supplies	52,726	36,306	37,940	1,634	5%	6%
Services	268,490	105,210	104,670	(540)	-1%	17%
Capital Outlay	76,374	6,420	-	(6,420)	-100%	0%
Total Sub-Program Expenditures	1,038,249	621,199	630,730	9,531	2%	100%
Full-Time Equivalents (FTE's)	12.88	8.68	8.63	(0.05)	-1%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Rec Center Nite at the Rec	44,330	40,580	40,000	(580)	-1%	9%
Rec Center Nite@Rec Merchandise	13,919	12,280	12,000	(280)	-2%	3%
Rec Center Child Care Fees	9,640	9,580	8,550	(1,030)	-11%	2%
Rec Center Youth Activity Fees	189,164	210,000	210,000	-	0%	45%
Rec Center Youth Activity Contracted	45,755	45,760	45,760	-	0%	10%
Rec Center Youth Red Cross	1,214	-	-	-		0%
Rec Center Youth Sports Fees	112,638	125,900	126,000	100	0%	27%
Rec Center Youth Sports Contracted	25,556	21,370	22,000	630	3%	5%
Total Sub-Program Revenue	442,215	465,470	464,310	(1,160)	0%	100%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(596,034)	(155,729)	(166,420)	(10,691)		
Surplus/(Deficiency) Per Resident	(29)	(7)	(8)	(0)		

Sub-Program 532: Adult Activities

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	259,331	161,092	178,070	16,978	11%	61%
Supplies	16,231	6,495	7,410	915	14%	3%
Services	179,226	33,518	35,150	1,632	5%	12%
Capital Outlay	39,465	76,420	70,000	(6,420)	-8%	24%
Total Sub-Program Expenditures	494,253	277,525	290,630	13,105	5%	100%
Full-Time Equivalents (FTE's)	4.16	2.40	2.50	0.10	4%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Rec Center Adult Fitness Fees	108,114	79,000	71,000	(8,000)	-10%	45%
Rec Center Adult Fitness Contracted	46,903	42,000	42,000	-	0%	27%
Rec Center Adult Fitness Red Cross	512	700	700	-	0%	0%
Rec Center Adult Sports Fees	43,017	44,020	44,500	480	1%	28%
Total Sub-Program Revenue	198,547	165,720	158,200	(7,520)	-5%	100%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(295,706)	(111,805)	(132,430)	(20,625)		
Surplus/(Deficiency) Per Resident	(14)	(5)	(6)	(1)		

Sub-Program 533: Senior Activities & Services

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	355,843	276,890	297,890	21,000	8%	58%
Supplies	31,708	21,135	23,340	2,205	10%	5%
Services	258,668	161,640	158,850	(2,790)	-2%	31%
Capital Outlay	36,008	36,008	36,008	-	0%	7%
Total Sub-Program Expenditures	682,227	495,673	516,088	20,415	4%	100%
Full-Time Equivalents (FTE's)	5.10	3.43	3.45	0.02	1%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Senior Grants	8,210	6,000	6,000	-	0%	4%
Senior Meals Reimbursement	43,838	50,000	50,000	-	0%	35%
Senior Fees	75,357	80,000	65,000	(15,000)	-19%	45%
Senior Fees - Contracted	15,280	12,400	10,000	(2,400)	-19%	7%
Seniors Grants & Contributions	1,950	5,210	-	(5,210)	-100%	0%
Senior Meals Contributions	16,499	16,500	12,500	(4,000)	-24%	9%
Total Sub-Program Revenue	161,134	170,110	143,500	(26,610)	-16%	100%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(521,093)	(325,563)	(372,588)	(47,025)		
Surplus/(Deficiency) Per Resident	(25)	(15)	(18)	(2)		

Sub-Program 535: Aquatics

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	641,748	570,443	601,780	31,337	5%	83%
Supplies	36,655	32,422	33,320	898	3%	5%
Services	163,739	70,339	77,650	7,311	10%	11%
Capital Outlay	41,723	18,650	10,000	(8,650)	-46%	1%
Total Sub-Program Expenditures	883,865	691,854	722,750	30,896	4%	100%
Full-Time Equivalents (FTE's)	13.89	15.38	12.39	(2.99)	-19%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Rec Center Swim Lessons	102,823	110,320	88,320	(22,000)	-20%	57%
Rec Center Aquatics Contracted	22,668	22,000	19,060	(2,940)	-13%	12%
Rec Center Aquatics Red Cross	220	500	500	-	0%	0%
Rec Center Swim Team Fees	22,290	19,630	18,000	(1,630)	-8%	12%
Memory Square Swim Admissions	35,669	35,670	28,000	(7,670)	-22%	18%
Memory Square Swim Lessons	4,619	570	1,500	930	163%	1%
Total Sub-Program Revenue	188,289	188,690	155,380	(33,310)	-18%	100%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(695,577)	(503,164)	(567,370)	(64,206)		
Surplus/(Deficiency) Per Resident	(33)	(24)	(27)	(3)		

Sub-Program 537: Golf Course

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	835,889	938,558	930,760	(7,798)	-1%	58%
Supplies	132,850	152,214	137,650	(14,564)	-10%	9%
Services	391,150	344,546	490,520	145,974	42%	31%
Capital Outlay	69,010	25,300	40,000	14,700	58%	3%
Total Sub-Program Expenditures	1,428,898	1,460,618	1,598,930	138,312	9%	100%
Full-Time Equivalents (FTE's)	16.98	16.74	16.48	(0.26)	-2%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Green Fees	779,087	880,000	924,000	44,000	5%	55%
Annual Season Passes	107,663	150,000	155,000	5,000	3%	9%
Golf Cart Rentals	213,474	245,500	250,000	4,500	2%	15%
Driving Range Fees	101,610	106,690	110,000	3,310	3%	7%
Pro Shop Merchandise Sales	97,214	106,690	110,000	3,310	3%	7%
Other Golf Course Fees	123,198	113,040	117,620	4,580	4%	7%
Other Miscellaneous Revenue	7,200	3,000	9,210	6,210	207%	1%
Total Sub-Program Revenue	1,429,445	1,604,920	1,675,830	70,910	4%	100%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	547	144,302	76,900	(67,402)		
Surplus/(Deficiency) Per Resident	0	7	4	(3)		

Sub-Program 538: Athletic Field Maintenance

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	-	53,634	54,500	866	2%	36%
Supplies	-	13,450	8,200	(5,250)	-39%	5%
Services	-	60,340	79,860	19,520	32%	52%
Capital Outlay	-	-	9,900	9,900		6%
Total Sub-Program Expenditures	-	127,424	152,460	25,036	20%	100%
Full-Time Equivalents (FTE's)	-	0.71	0.71	-	0%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
				-		
Total Sub-Program Revenue	-	-	-	-		
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	-	(127,424)	(152,460)	(25,036)		
Surplus/(Deficiency) Per Resident	-	(6)	(7)	(1)		

Sub-Program 539: Recreation Center Building Maintenance

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
Personnel	-	90,899	98,250	7,351	8%	12%
Supplies	-	31,850	32,530	680	2%	4%
Services	-	419,963	683,620	263,657	63%	84%
Capital Outlay	-	-	-	-	-	0%
Total Sub-Program Expenditures	-	542,712	814,400	271,688	50%	100%
Full-Time Equivalents (FTE's)	-	1.10	1.10	-	0%	

Sub-Program Revenue

Revenue Description	2016 Actual	2017 Estimate	2018 Budget	Amount of Change	Percent of Change	Percent of Total
				-		
Total Sub-Program Revenue	-	-	-	-		
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	-	(542,712)	(814,400)	(271,688)		
Surplus/(Deficiency) Per Resident	-	(26)	(38)	(12)		